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RESOLUTION

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1891-92.

Extract from the proceedings of the Chief Commissioner, in the Revenue Department, No. 1R.-6, dated the 21st October 1892.

READ—

Letter No. 485-181R., dated the 13th September 1892, from the Secretary to the Financial Commissioner, submitting the Revenue Administration Report of Burma for the year 1891-92.

RESOLUTION.—The report was due on the 1st September and was submitted with commendable punctuality. This punctuality was, the Financial Commissioner states, attained by dispensing with formal reports and returns from Commissioners. The Officiating Chief Commissioner agrees with the Financial Commissioner in thinking it unnecessary that Commissioners should write formal reports or compile the statistics submitted by Deputy Commissioners. They should, however, comment fully on district reports when transmitting them to the Financial Commissioner. This, the Chief Commissioner observes, is all that Commissioners were required to do by Financial Commissioner's Selected Circulars Nos. 13 and 14 of 1889. It is important that the responsibility of Commissioners for revenue administration should be fully recognized.

2. The following statement exhibits the demand, the remission, and the net demand under each head of income during the past two years for Lower and Upper Burma.

General statistics.

Item of revenue.		1890-91.			1891-92.			Increase or decrease in net demand.	
		Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.		
LOWER BURMA.									
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.	Land revenue ...	86,76,012	60,624	86,15,388	92,60,657	43,114	92,26,543	+	6,11,155
2.	Customs ...	86,54,534	...	86,54,534	81,04,087	...	81,04,087	-	5,48,447
3.	Capitation-tax ...	35,90,472	11,310	35,79,162	37,28,772	13,469	37,14,903	+	1,35,741
4.	Excise ...	36,20,411	...	36,20,411	38,37,760	...	38,37,760	+	2,08,348
5.	Forests ...	26,77,671	...	26,77,671	28,58,114	...	28,58,114	+	1,80,443
6.	Stamps ...	18,22,346	...	18,22,346	19,19,496	...	19,19,496	+	97,150
7.	Fisheries ...	16,36,877	1,293	16,35,584	16,22,551	375	16,22,176	-	1,345
8.	Miscellaneous ...	3,49,613	...	3,49,613	3,92,827	...	3,92,827	+	43,214
9.	Marine ...	2,82,733	...	2,82,733	2,80,233	...	2,80,233	-	2,500
10.	Land-rate in lieu of capitation-tax	73,302	229	73,073	70,848	360	70,488	+	415
11.	Salt excise ...	1,89,933	...	1,89,933	1,66,114	...	1,66,114	-	23,819
Total		3,15,77,905	72,456	3,15,04,449	3,22,50,009	57,318	3,21,92,691	+	6,88,242
UPPER BURMA.									
1.	Thathameda ...	46,20,041*	65,675*	45,54,366	44,70,145	1,60,483	43,09,662	-	2,44,704
2.	State land ...	7,63,382*	1,768	7,61,614	9,09,001	7,124	9,01,877	+	2,39,263
3.	Excise ...	4,20,459*	...	4,20,459	4,09,269	...	4,09,269	+	4,810
4.	Forests ...	16,44,297	...	16,44,297	13,27,300	...	13,27,300	-	3,16,997
5.	Stamps ...	2,31,100	...	2,31,100	2,46,729	...	2,46,729	+	15,629
6.	Miscellaneous ...	11,25,817*	4,697*	11,21,120	11,49,192	10,882	11,38,310	+	17,190
7.	Salt ...	14,669*	2,360	12,309	14,930	...	14,930	+	2,621
8.	Marine ...	16,779†	...	16,779	30,365	...	30,365	+	1,22,586
Total		88,36,553*	74,500*	87,62,053	87,15,931	1,78,489	85,37,442	-	2,24,511
GRAND TOTAL		4,04,14,458	1,47,956	4,02,66,502	4,09,65,940	2,35,807	4,07,30,133	+	4,63,631

* Revised figures.

† Not shown before.

The total increase of nearly 7 lakhs of rupees in Lower Burma was contributed mainly by land revenue, capitation-tax, excise, and forests. Although there was a falling off of $5\frac{1}{2}$ lakhs in customs, which yielded an abnormally large revenue in 1890-91, the revenue from this source was $11\frac{1}{2}$ lakhs higher than in 1889-90. In Upper Burma there was a decrease of $2\frac{1}{4}$ lakhs which was due to diminished receipts under thatameda and forests.

3. In this review, as in last year's review, the history of the revenue administration of Upper and Lower Burma is separately
 Arrangement of review. dealt with. The subjects of report are dealt with in the same order as in the Financial Commissioner's report. In accordance with the instructions conveyed in the second paragraph of the orders* of the Government of India on the revenue report for 1890-91, the subjects of Land Records and Survey are not dealt with in this report.

* Letter No. 215-37, dated 1st February 1892.

LOWER BURMA.

4. The rainfall of 1891-92, though abundant, was somewhat less favourable
 The season. than usual in consequence of its abnormal distribution. Except in the Arakan division the rainfall throughout Lower Burma between May and September was unusually heavy, but there were prolonged breaks in September and October with the result that the grain was light and that the anticipations of bumper crops which were entertained in September were not fully realized. The greater part of Lower Burma was free from serious calamity. In Sandoway the crops suffered some injury from a cyclone, in Bassein, Amherst, Tavoy, and Mergui damage was caused by floods, and parts of the Hanthawaddy and Tharrawaddy districts suffered from drought. The drought in Tharrawaddy was confined to a small area, but as the crops in this part had failed for several years in succession some distress was caused, and it was necessary to open a relief work for a time in order to provide employment for the people. The season was on the whole one of unusual prosperity for the cultivators of Lower Burma in consequence of the unusually high price of rice. The figures given in paragraph 21 of the Financial Commissioner's report show how large was the increase in prices. It was due to the unusually large demand for rice for export and for Upper Burma. Exports in 1891 were so large that in September 1891 it was commonly believed that the province did not contain sufficient rice to feed the people till the December harvest, and it was thought that rice would have to be imported from India in considerable quantities. These fears were not realized, but stocks reached a very low ebb, and in several rice-producing districts the people, having oversold in the earlier part of the year, had to buy rice at exorbitant rates between August and December. In consequence of the exhaustion of stocks in 1891 and of the continued prevalence of scarcity in Upper Burma, and also owing to the fall in the rate of exchange, abnormally high prices were obtained for the harvest of 1891-92. The opening price, Rs. 110 per hundred baskets, was the highest on record, and these high prices were maintained throughout the season. The people appear, however, to have realized this year the importance of keeping sufficient stocks for home consumption, and prices in Rangoon are at present (in October 1892) much lower than in October 1891.

5. The total area cropped during the year under review was 5,143,868 acres against 4,843,396 in 1890-91. This increase was contributed mainly by Hanthawaddy, where the area rose from 455,482 to 528,140 acres, Thongwa, where it rose from 504,391 to 603,992, and Bassein, where it rose from 480,362 to 538,550. The enormous increase in Thongwa was due partly to more accurate survey measurements, partly to the rapid spread of cultivation. The increase in Bassein was due in part to the cultivation of fallows which had remained out of cultivation in the previous year in consequence of a severe epidemic of cattle-disease. Current fallows decreased from 448,388 in 1890-91 to 431,913 in the year under report. The principal variations occurred in the Pegu district, where the area of fallows increased by some 14,000 acres and in Bassein where it decreased by about the same amount. Of the area cropped during the year 90·38 per cent. was under rice against 89·70 in 1890-91. The area under rice increased by, in round numbers, 300,000 acres, thus absorbing almost the whole of the gross increase under cultivation. The area under cultivation of all other kinds was about 4,000 acres less than in the previous year.

6. The health of cattle was much better in 1891-92 than in the previous year, the number of deaths having fallen from 76,391 to 50,270. The diminution in mortality was due to the absence during the year of severe epidemics of rinderpest. This disease, which in 1890-91 carried off 46,602 cattle, caused only 17,456 deaths in 1891-92. The disease was most prevalent in Bassein, Henzada, Tharrawaddy, Pegu, Thongwa, and Amherst. As was mentioned in last year's report proposals for providing bylaw for the segregation of diseased cattle is now under consideration. A Bill for this purpose, which has been drafted by the Financial Commissioner and which is generally approved by District Officers, is now before the Chief Commissioner. Good work appears to have been done in some districts by Veterinary Assistants who were trained in the Veterinary School which was formerly maintained in Rangoon. This school was closed in 1884 as the supply of trained assistants was at that time in excess of the supply. In consequence, mainly, of the annexation of Upper Burma it was found in 1890 that the number of such assistants was insufficient for the requirements of the province. The school was accordingly re-opened in June 1891 and is now in a flourishing condition. The number of pupils on the rolls at the time of writing this Resolution is 37.

7. The settlement of the Thongwa district was completed during the year under report and the settlement of the Amherst district was begun. The settlement of Thongwa was carried out by Mr. Matthews in a very creditable manner and has resulted in a large increase of revenue.

8. As was remarked in the review on last year's report (paragraph 10) the qualifications of thugyis vary greatly in different districts. On the whole there appears to have been an improvement in efficiency in 1891-92, but in several districts the thugyis leave much to be desired. The proposal to substitute village headmen for thugyis as the revenue collecting agency of Lower Burma is discussed in a later part of this review.

9. The total area transferred by sale in 1891-92 is returned as 263,686 acres against 218,049 in 1890-91 and 185,343 in 1889-90. The total area mortgaged was 63,326 acres against 55,522 in the previous year; the total under mortgage was 128,682 acres against 109,409 acres in 1890-91. As was mentioned in last year's review the figures for districts not under settlement are untrustworthy. The statistics for settled districts which are given in paragraphs 30 and 31 of the report show that sales and tenancies of land continue to increase. The proportional increase in sales was largest in Bassein, but the area sold was more than three times as large in Pegu as in any other district. Similarly the area sublet in Pegu was almost three times as large as in any other district. In this district it seems clear that considerable areas of land are passing into the hands of the non-agricultural classes. Sales increased by in round numbers 20,000 acres, the area sublet increased by 26,000 acres, and the number of non-agricultural landlords from 1,447 to 1,722. The number of cultivating landlords, on the other hand, decreased from 3,551 to 3,422. The figures show that land is bought by money-lenders and sublet by them—as a general rule, probably, to its former owner. These remarks do not, however, hold good of other districts of the Pegu division. In Hanthawaddy, Tharrawaddy, and Prome there was a comparatively small increase in the number of non-agricultural landlords, while landlords of the cultivator class increased largely. In Bassein and Henzada the number of landlords of both classes increased considerably. From the figures quoted above it appears that a landlord class is being gradually formed in Burma, that this class is drawn for the most part from the agricultural population, but that a class of non-agricultural landlords is also in process of formation and that the process is more rapid in Pegu than elsewhere. The question of agricultural legislation received consideration during the year. Two Bills, a Tenancy Bill and an Agricultural Relief Bill, were drafted by the Financial Commissioner and circulated to local officers for opinion. Further action in connection with these Bills is suspended pending the publication of the report of the Committee which recently dealt with the subject in India. Mr. Fryer considers that legislation for the protection of tenants and cultivators from landlords and money-lenders in Burma is not a matter of great urgency and it will not be recommended without further deliberation.

10. The total area assessed to land revenue in 1891-92 was 5,452,883 acres, being an increase of 4.17 per cent. on the acreage of 1890-91, or slightly more than the increase of acreage, 3.71 per cent., of 1890-91, over 1889-90. The largest increase occurred in Thongwa where, as the Financial Commissioner remarks, large areas of uncultivated land await the plough. The net land revenue demand of the year, *i.e.*, the gross demand after deducting remissions, was Rs. 92,26,543 against Rs. 86,15,388 in 1890-91. There was an increase in every district in Lower Burma except Rangoon Town, where the revenue is of trifling amount, and Thayetmyo, in which the crops over considerable areas were destroyed by drought. The greater part of the increase was contributed by Thongwa (Rs. 2,57,250), Bassein (Rs. 1,20,411), and Hanthawaddy (Rs. 67,052). The increase in Thongwa was due in part to increase of cultivation, in part to enhanced assessments following on settlement. The increase in Bassein was due partly to spread of cultivation, partly to enhanced assessment on settlement, and partly to

a diminution in the area of fallow land, on which a revenue of 2 annas per acre only is paid. The greater part of the increase in Hanthawaddy was due to the freedom of the district from floods, which in 1890-91 rendered remissions to the amount of Rs. 42,589 necessary. The revenue of the year was collected with unprecedented promptitude. The total sum collected was Rs. 98,97,092, namely, Rs. 92,16,009 current demand and Rs. 6,81,083 arrears. The amount outstanding at the end of the year was only Rs. 12,785. Such promptitude of collection is, as the Financial Commissioner remarks, unexampled in the history of revenue administration in Burma, and the thanks of Government are due in the first place to Mr. Smeaton for supervising and directing the work of collection, and in the second place to Commissioners, Deputy Commissioners, and subordinate officers for the zeal and energy with which they carried out his instructions. In twelve out of nineteen districts the whole revenue was collected by the 31st March 1892. In the remaining seven districts the outstandings were of trifling amount. A comparison of the figures of 1890-91 with those of the last three years shows how great has been the improvement in the administration of the revenue in 1891-92. The outstandings at the end of 1888-89 amounted to Rs. 17,39,113, at the end of 1889-90 to Rs. 15,97,423, and at the end of 1890-91 to Rs. 7,38,331. With regard to the remarks made by the Financial Commissioner regarding fallows in the Hanthawaddy and Pegu districts, the Chief Commissioner is of opinion that if a landlord is in possession of more land than he can cultivate himself, and if he cannot find tenants for it, he should either relinquish the land permanently or temporarily under sections 11 and 12 of the Burma Land and Revenue Act, 1876, or else pay the full assessment on such land. The increase in fallows in the Thongwa district during the last two years also calls for enquiry. The subject of the extent to which coercive processes were employed in the collection of revenue is dealt with in a later part of this review.

11. The total number of persons assessed to capitation-tax was 913,112 against 878,196 in 1890-91. The net demand of the year amounted to Rs. 37,14,903 against Rs. 35,79,162 in 1890-91, the total collections, including outstandings, to Rs. 37,20,738 against Rs. 35,86,282, the outstandings to Rs. 625 against Rs. 8,493. The outstandings occurred in the Sandoway and Henzada districts. In all other districts the whole of the tax was collected within the year. The Officiating Chief Commissioner hopes that the whole province will show a clear balance sheet in 1892-93. The increase in the yield of the capitation-tax was contributed mainly by in Henzada (Rs. 61,153), Tharrawaddy (Rs. 18,810), Thongwa (Rs. 18,811), Amherst (Rs. 16,728), and Shwegyin (Rs. 20,878). The increases in the two last mentioned districts were due in great part to improved administration, and reflect credit on the Deputy Commissioners concerned. The increase in Henzada was due in part to the transfer to it of the Lemyethna township from Bassein. It is clear from the comparison made by the Financial Commissioner between the capitation-tax returns and the figures of the last Census that a considerable portion of the population escapes assessment to this tax. It is an important part of the revenue duty of district officers to see that the capitation-tax is not evaded. If Township and Subdivisional Officers checked capitation-tax rolls in an intelligent manner there would be little danger of thugyis omitting persons liable to assessment from

the rolls. Of the capitation-tax paying population 77,111 belonged to the agricultural and 22,89 to the non-agricultural classes. The corresponding figures in 1890-91 were 74,66 and 25,34. The increase in the non-agricultural population was contributed principally by the Irrawaddy division, where it rose from 61,11 to 70,16 per cent. It is observed that Kyaukpyu and Thayetmyo return no "field labourers" (Form No. XVIII), although such labourers are numerous in other districts. It is certainly not the case that there are no field labourers in these districts, and the Deputy Commissioners should be instructed to have the returns properly prepared in future. The total number of persons exempted from capitation-tax was 100,143 against 103,340 in 1890-91. The figures for different districts still present some of the abnormal features which were commented on in the Resolution on last year's report. Thus the number of cripples in Akyab, 1,292, is more than six times as great as the number in Pegu or Hanthawaddy, and more than three times as numerous as in Thongwa or Henzada. The total male population of Akyab is, however, less numerous than that of Thongwa and much less than twice as numerous as that of Pegu, Hanthawaddy, or Henzada. It is clear that the term "cripple" as interpreted in Akyab includes many persons who would be taxed in other districts. The Deputy Commissioner should examine into the matter and see that none but persons who are really cripples obtain exemption as such. Again the religious teachers exempted in Amherst are more than twice as numerous as the number exempted in Bassein, although the male population of Bassein is larger than that of Amherst. In Pegu, Hanthawaddy, Tavoy, and Henzada also the number of religious teachers exempted is considerably above the average of other districts. In these districts there seems to be some ground for the belief that persons obtain exemption as religious teachers who are not entitled to the privilege. The Deputy Commissioners concerned should look into the matter.

12. The net revenue demand on account of fisheries was Rs. 16,22,126 against Rs. 16,35,584 in 1890-91; the total collections including outstandings were Rs. 16,58,401 or Rs. 9,347 less than in the previous year. There was a considerable increase (Rs. 21,714) in the revenue of the Pegu division, and in that of the Amherst district (Rs. 17,300), but these increases were more than counterbalanced by a diminution of almost half-a-lakh in the Thongwa district. The diminution was due to the surrender of a large number of leases which had been bought at unduly high prices at the quinquennial sales of 1890-91, and which were re-sold at a loss. Notwithstanding this decrease the fishery revenue of Thongwa in 1891-92 was 2½ lakhs higher than the revenue of 1889-90. The total outstandings of fishery revenue at the end of 1891-92 were Rs. 18,910 against Rs. 53,751 in 1890-91, a result very creditable to the officers concerned when the difficulties of collecting this revenue are taken into account. Particular credit is due to the Deputy Commissioner, Thongwa, for collecting the whole of the revenue of his district within the year with the exception of Rs. 1,370, notwithstanding the difficulties occasioned by the surrender of a large number of leases.

13. The total demand of salt excise revenue was Rs. 1,66,114 against Rs. 1,89,933 in the previous year, the total collections Rs. 2,33,557 against Rs. 1,71,610. The increase in

collections was due to the collection of outstandings of the previous year. The demand in various districts differed largely. In Kyaukpyu owing to speculative over-production in 1890-91 production diminished enormously in 1891-92 and the demand fell from Rs. 79,320 to Rs. 14,175. There was a large increase, on the other hand, in Bassein (Rs. 15,768), Amherst (Rs. 8,525), and Tavoy (Rs. 20,285). No reason is assigned for the increase in Bassein, in Amherst it is ascribed to increased supervision, in Tavoy partly to increased supervision and partly to increased production. The large increase in production in Tavoy suggests the inference that the rates on pots and cauldrons are too low. This remark applies particularly to cases in which salt is manufactured all the year round. Salt has hitherto, it is understood, been manufactured during a part of the year only, and rates were fixed on this assumption. In cases in which salt is manufactured all the year round there seem strong grounds for raising the rates. The Financial Commissioner is requested to consider the matter. His attention is also invited to the remark of the Deputy Commissioner, Akyab, that, although the rates in that district are fixed by the pot and not by the cauldron, cauldrons are the utensils usually used in the manufacture. If this remark is correct* proposals should be submitted for fixing a rate for cauldrons in Akyab. There was a great improvement in 1891-92 as compared with 1890-91 in promptitude of collection of the tax. The total amount outstanding was Rs. 101 against Rs. 68,319 in the previous year. The question of the best method of collecting the salt-tax was under consideration during the year. As was mentioned in the Resolution on last year's report it was proposed at one time to abolish the composition system as a general rule and to substitute for it a maundage duty. This proposal was ultimately abandoned in view of the difficulty of adequately supervising salt manufactures and of providing a machinery for the levy of the duty. It is proposed to retain for the present the composition system. The Officiating Chief Commissioner fears that the remarks made in paragraph 100 of the Financial Commissioner's report as to the failure of some officers to pay sufficient attention to this branch of revenue are justified. It is of great importance that the manufacture of salt should be closely watched, because it is certain that illicit manufacture will be carried on wherever opportunities are afforded for the practice by inadequate supervision. The Officiating Chief Commissioner desires that Deputy Commissioners of districts where salt is manufactured will bear this fact in mind and will themselves occasionally visit the manufactories and will insist on Subdivisional and Township Officers visiting them with sufficient frequency to render illegal practices impossible.

14. The income from minor forest produce amounted to Rs. 34,914 against Rs. 52,126 in 1890-91. The diminution was due to

Minor forest produce.

a falling off in receipts on account of cutch. Cutch outside reserves has been almost exhausted in Lower Burma and the revenue derived from it must for many years be inconsiderable. In order to prevent the complete extermination of the species and to render its recuperation possible cutch was declared a reserved tree during the year under review. Since the close of the year revised rules have been published for the disposal of minor forest produce, and the duty of issuing licenses for its collection has been laid on Forest

* In his report on salt in Burma (page 26) Mr. Ashton states that small earthen pots only are used in Akyab. No rates for cauldrons were, therefore, fixed in that district.

Officers subject to the general control of Deputy Commissioners. It is hoped that the change will aid the development of this source of revenue.

15. The following statement gives statistics of notices and processes issued for the collection of revenue :—

Year.	Notices issued under section 45 of the Land Revenue Act.	COERCIVE PROCESSES ISSUED.			NUMBER OF PERSONS	
		Warrant of arrest.	Attachment of property.	Sale of property.	Arrested.	Committed to jail.
1890-91 ...	29,613	11,082	4,878	714	3,595	9
1891-92 ...	22,267	7,359	3,191	723	3,416	22

The unexampled promptitude with which the revenue was collected during 1891-92 has been noticed in the preceding paragraphs of this review. The statistics given above show that this great improvement was accompanied by a large decrease in the number of coercive processes. It is highly satisfactory that a revenue of, in round numbers, 160 lakhs of rupees should have been collected with so little difficulty and with no more than Rs. 39,019 outstanding at the end of the year. An examination of the statement of processes shows considerable variations between the statistics of the last two years in several districts. In Arakan there was a very large decrease, particularly under capitation-tax. In the Pegu district there was a very large increase, the largest proportional increase being under sales of property which increased from 28 to 112. It is to be feared that the prompt collection of revenue in Pegu was not effected without some harassment of the people. The same remark applies to Thayetmyo in which, as the Financial Commissioner points out in paragraph 50 of his report, the number of coercive processes increased enormously, to Hanthawaddy, in which the number of sales of property rose from 43 to 162, and to Tharrawaddy, where they rose from 70 to 154. In Bassein and Amherst, on the other hand, there was a very satisfactory diminution in the number of processes.

16. The commission earned by thugyis in 1891-92 amounted Rs. 8,43,424 against Rs. 7,05,858 in 1890-91, the increase corresponding to the increase which took place in the revenue collected. The question of the substitution of village headmen for thugyis as the revenue collecting agency of the province was under consideration during the year. District Officers were consulted on the subject and the experiment was tried in several circles in the Tavoy, Toungoo, Shwegyin, Kyaukpyu, and Sandoway districts. In all cases the experiment was successful, the revenue being collected promptly and without difficulty. It has now been decided to introduce the system throughout Lower Burma by substituting headmen for thugyis as circles fall vacant. The Officiating Chief Commissioner is satisfied that the change is advisable in the interests of general administration and the difficulties of introducing it will be minimized by spreading the change over a number of years.

17. The number of cases instituted during the year was 129,734 against 139,660 in the previous year, the number disposed of was 128,465 against 139,039, the number pending at the end of the year was 11,489 against 10,220. These figures indicate, as the

Revenue business.

Financial Commissioner points out, that cases were disposed of less promptly in 1891-92 than in 1890-91. The remarks made in the review of last year's report as to the want of system in classifying cases apply to the returns now under consideration. It is clear that cases are classified under different systems in different districts and sometimes under different systems in successive years in the same district. Thus the number of cases instituted before the Deputy Commissioner, Bassein, 9,986, is almost as large as the number instituted before the Deputy Commissioners of the Arakan, Pegu, and Tenasserim divisions taken together. The Deputy Commissioner, Henzada, returns 1,523 cases as instituted before him against 5,793 instituted in 1890-91. In the Kyaukpyu district the number of cases shown as instituted before thugyis in 1891-92, 2,571, is less than half of the number, 5,471, returned in 1890-91. The cases instituted before thugyis in the Henzada district in 1891-92 are shown to be one-third as numerous, while the number instituted before Myoòks and Extra Assistant Commissioners are shown to be twice as numerous as in 1890-91. In Thayetmyo the cases instituted before the Deputy Commissioner have increased fourfold. Variations of this magnitude show that cases are classified on no settled principle and deprive the returns of much of their value. The Financial Commissioner's attention is again invited to the matter and he is requested to report the orders which he issues for the purpose of introducing a fixed system of classification of revenue cases.

UPPER BURMA.

18. The system of revenue collection in Upper Burma was the same in 1891-92 as in the previous year. The main tax of the country is the thathameda, a rough kind of income-tax assessed upon households. The greater part of the land of the province is untaxed, but rent is derived from certain classes of land which are the property of the State and are held by cultivators under various tenures handed down from Burmese times. A small revenue is also derived from irrigation, fisheries, and other minor sources. As was mentioned in the review of last year's report the thathameda is an unsatisfactory form of taxation from many points of view and as each year brings with it a more intimate knowledge of the conditions of Upper Burma the arguments in favour of the abolition of the tax become stronger. It is hoped in the course of the next few years to introduce a system of fixed assessments on the land based on data collected by Settlement Officers and to convert the thathameda into an income-tax levied on non-agricultural income. As a first step towards the introduction of this system instructions have been drafted for the guidance of Settlement Officers which lay down the principles to be followed in preparing proposals for the new land assessment and the modified thathameda. These instructions are about to be submitted to the Government of India.

19. The year 1891-92 was one of much distress in Upper Burma. For the previous five years the people had suffered much, at first from the depredations of rebels and dacoits, and subsequently from a series of bad harvests. The rainfall of 1890-91 was deficient, and when it was followed, in 1891-92, by a still more unfavourable season, severe scarcity was the result. The rainfall of 1891-92 throughout the dry zone, i.e., the belt of country lying between the 20th and 22nd parallels of latitude, was either far below the average or badly distributed. The result was that crops failed

almost entirely in the Meiktila, Yamèthin, Shwebo, Ye-u, and the Lower Chindwin. In Myingyan, Sagaing, Magwe, and Minbu there was a partial failure of crops. Scarcity first made itself felt in August in the Meiktila and Yamèthin districts and was indicated by high prices, emigration, forced sales of cattle to procure food, and the resort on the part of the poorer classes to roots as a means of subsistence. Prompt measures were taken to relieve the necessities of the people. Public Works Officers were sent into the division and relief works were opened wherever necessary. At the same time advances were liberally given to cultivators to enable them to buy seed and to keep their cattle. In the course of September it became plain that the scarcity was not confined to the Eastern division. Reports of failure of crops and distress of the people came in from Sagaing, Myingyan, Minbu, Ye-u, and the Lower Chindwin, and in September and October relief works were set on foot in all these districts. Finally Magwe and Shwebo were added to the list of distressed districts in November. Relief works were kept open in all distressed districts during the remainder of the year under review. Works were closed in Minbu and Sagaing in May 1892, in Magwe, Myingyan, the Lower Chindwin, and Ye-u in July, and in Meiktila, Yamèthin, and Shwebo in August. The total expenditure incurred on famine relief up to the end of 1891-92 was Rs. 10,11,275, the total remission or suspension of revenue granted was Rs. 7,84,000, the total amount of agricultural advances made was Rs. 4,13,558. The relief works carried out consisted of irrigation works, roads, and the Meiktila branch railway. Owing to the scanty population, to the general intelligence of the people, and to the zeal and energy of the district officials it was found possible to provide work, and in consequence a subsistence, for all in need of relief. Not a single death from starvation is reported to have occurred during the famine, there was no increase in mortality and no unusual sickness in distressed areas, and there were very few cases of actual suffering from want of food. Such as were found were promptly relieved. The attitude of the people under their trials was excellent. They resorted readily to relief works, lent themselves at once to all arrangements made for their organization into working gangs, and preserved throughout the famine that cheerful and contented demeanour which is characteristic of the Burman. The Chief Commissioner proposes now that the services of Engineers are becoming available for the preparation of irrigation schemes to take in hand the following schemes:—

Madaya canal (Mandalay), Mu canal (Shwebo), Môn and Man river canals (Minbu).

All these are schemes which were set on foot by the Burmese Government and carried out to such extent as their ability went. They are all most important schemes, will render the Mandalay, Shwebo, and Minbu districts secure from famine, and will prove highly remunerative.

20. Upper Burma was much freer from cattle-disease in 1891-92 than in the preceding year. There was slight foot-and-mouth disease in the Northern and Central divisions and in Yamèthin and Pyinmana, but there was no severe epidemic, and in the rest of the province the health of cattle was good. The increase in cattle which is reported to have taken place during 1891-92 is a satisfactory feature of the year's report. As the Financial Commissioner remarks a large stock of cattle is an essential element of prosperity in Upper Burma.

21. In consequence of the scarcity prices were abnormally high in Upper Burma in 1891-92. The average price of the main food-stock, rice, rose largely in all districts, and was, in several, nearly twice as high as in 1890-91. The price of millet also rose largely in the Chindwin districts and the Southern division where this crop is widely grown. The average price of maize in the Eastern division was more than twice as high as in the previous year.

22. The total number of taxable families in Upper Burma was 507,229 against 481,517 in 1890-91, the increase being due mainly to the inclusion of Wuntho in Upper Burma proper. Had the season been normal the demand of thathameda, assessed at ordinary rates, would have amounted to some 49 lakhs. In consequence of the scarcity, however, the normal demand of Rs. 10 per household had to be reduced to a demand varying from Rs. 3 to Rs. 6 per household in large tracts of country affected by scarcity, and thus the total demand amounted to Rs. 44,70,145 against Rs. 46,20,041 in 1890-91. The diminution in demand does not, however, represent the whole loss of revenue occasioned by famine. In Shwebo and Magwe remissions to the amount of Rs. 1,46,013 had to be granted, and of the total outstandings of Rs. 3,46,871 at the end of 1891-92 Rs. 1,08,772 have since the close of the year been remitted in Myingyan in consequence of the famine. The loss of revenue caused by famine may, accordingly, be set down at about 8 lakhs of rupees in round numbers thus—

					Rs.
Reductions of assessments in famine areas	...	...	...	...	5,00,000
Remissions	...	...	...	...	1,50,000
Irrecoverable	...	...	...	...	1,50,000
				Total	8,00,000

The collections of 1891-92, including arrears, amounted to Rs. 41,41,763 against Rs. 43,40,920 in the previous year, the remissions to Rs. 2,03,101 against Rs. 65,675, the outstandings to Rs. 3,46,871 against Rs. 2,13,446. In the Northern and Central divisions collections increased from Rs. 17,81,427 to Rs. 20,39,605, the diminution in collections in the districts of Shwebo, Ye-u, and the Lower Chindwin having been more than made good by large increases in Katha, Sagaing, and the Upper Chindwin. The promptitude with which the revenue, including large arrears, was collected in the difficult Upper Chindwin district and in Wuntho reflects credit on the Deputy Commissioners. In the Southern division there was a large increase of collections in Pakòkku, which escaped the famine, but a large decrease in the three remaining districts. The total collections of the division amounted to Rs. 15,15,647 against Rs. 16,44,196 in 1890-91. In the Eastern division, where assessments had to be reduced by more than one-half in the Yamèthin and Meiktila districts, collections fell from Rs. 8,37,113 to Rs. 4,97,520.

23. The total demand of revenue from State lands amounted to Rs. 9,99,001 against Rs. 7,63,382 in the previous year, the collections, including arrears, were Rs. 9,86,413 against Rs. 8,28,796, the outstandings Rs. 1,19,777 against Rs. 1,09,616. The increase in demand was partly nominal, being due to a change in the system of collecting the land-tax in the Southern division. The remainder of the increase was

contributed by Katha and Sagaing and by small increases in other districts. The promptitude with which the revenue on State lands was collected in Katha is creditable to the district officials. As the greater part of the revenue from State lands is contributed by the Northern division and Kyauksè, which were almost free from scarcity, and by Sagaing in which it was confined to comparatively small areas, the revenue from this source was less affected by the scarcity than might have been expected. The outstandings are, however, due, in part, to this cause, and a considerable proportion of them will probably have to be remitted.

24. The revenue from fisheries increased from Rs. 2,00,793 to Rs. 2,55,726, the greater part of the increase being contributed by Mandalay (Rs. 15,089), Sagaing (Rs. 24,245), and Myingyan (Rs. 6,467). Owing to the short rainfall the year was unfavourable for fishermen, and it is possible that there may be a decrease in revenue in the current year. The demand on account of irrigation tax amounted to Rs. 98,554 against Rs. 90,577 in 1890-91, the collections to Rs. 84,032 against Rs. 85,277. The bulk of the irrigation-tax is collected in the Kyauksè district, the only district which had, previous to 1891-92, a regular system of irrigation. In the resolution on last year's report the Chief Commissioner commented on the vital importance of a regular system of irrigation in the dry zone of Upper Burma. Owing to the uncertainty of the rainfall in those parts periodical failures of crops are inevitable where such a system does not exist. The famine of 1891-92 afforded the opportunity of constructing irrigation works on a large scale in the dry zone. In all parts suitable for irrigation in which scarcity rendered the opening of relief works necessary a large proportion of these works took the form of irrigation works, and in the Yamèthin and Meiktila districts alone nearly 10 lakhs were spent on them. In these districts a system of irrigation existed in Burmese times, but the works fell into disrepair during the disorder which followed on the death of King Mindôn. The principle followed in carrying out irrigation works in 1891-92 was to restore as far as possible the old Burmese system. This consists partly in storing water in large tanks and distributing it over the country through a chain of smaller tanks, partly in erecting weirs across the streams which enter the plains from the Popa hill and the Yomas on the west and distributing the water thus collected by means of canals. The chief benefit obtained from these storage works is that no water is allowed to run to waste and that it can be supplied to the fields when it is needed. In the dry zone the rains are very fitful and the crops often suffer owing to rain falling too early or being too long delayed. During 1891-92 several large tanks and weirs were built and a large number of small tanks were dug. The irrigation system of these districts has not yet been completed, but some important works have been finished, and it is improbable that the Eastern division will again be visited by so widespread a famine as that of 1891-92. In the present year, in which the rainfall of the Yamèthin and Meiktila districts has again been deficient in some townships, the new irrigation works have been of use by rendering it possible to store water for distribution. Some of the tanks, however, have not filled owing to want of rain and, if there were successive years of drought, these works would be of little avail, as their supply of water depends upon local rainfall and is not a perennial supply from rivers. In the course of the year rules were drafted for the management of the irrigation system and proposals were drawn up for assessing a water-rate on irrigated lands. These have since been

issued and will result in a large increase in the near future in the revenue from irrigation. The construction of irrigation works during the scarcity was not confined to the Eastern division. Considerable sums were also spent in the Shwebo, Myingyan, and Sagaing districts, and small sums in Ye-u and the Lower Chindwin. The only other sources of revenue in Upper Burma calling for special notice are the salt-tax and petroleum. The yield of the salt-tax, Rs. 14,930, was almost the same as in 1890-91. Salt is manufactured in several districts of Upper Burma, but the works are of small size and the manufacture is carried on solely for local consumption. The revenue from petroleum rose from Rs. 55,501 in 1890-91 to Rs. 80,826 in the year under review. This revenue is derived almost entirely from the oil-wells at Yenangyaung, which are worked by native miners and by the Burma Oil Company. The oil-producing area was surveyed in 1890 and 1891, and rules were issued for the grant of leases of suitable blocks. Several applications for leases were made by European speculators desirous of engaging in the oil-mining industry and leases are about to be issued to them.

25. The revenue-collecting agency of Upper Burma is the village head-
 man. The number of circles in 1891-92 was 3,872
 Collection of revenue against 3,176 in 1890-91, the increase being due to the division of "myothugyishpis," or circles comprising a number of villages, into headmen's charges of from one to three or four villages. The number of coercive processes issued increased from 2,715 to 3,677, the number of arrests from 710 to 930, of imprisonments from 7 to 28, and of sales of property from 34 to 169. The greater part of the increase was contributed by the Northern division, and does not indicate that people were harassed to pay revenue in parts affected by scarcity. In the districts in which famine was severe the number of processes decreased on the whole, and in all these districts only one person was imprisoned and only 20 sales of property took place. The sales of moveable property in Mandalay (79) and in Sagaing (47) were much more numerous than in any other district. The Commissioners of the Northern and Central Divisions should be careful that in these districts the revenue is not collected in an oppressive manner.

26. There was a considerable increase in the area of waste land granted,
 the districts in which areas of any considerable extent
 Grants of waste land. were granted being Sagaing (1,909 acres), Magwe (4,664 acres to a Chin colony), and Kyaukse (6,204 acres). The increase in grants is a satisfactory feature of the year's report, and indicates that cultivation is spreading. The Chief Commissioner would like to see a very much larger area of waste land granted for cultivation. Much land is, however, being brought under cultivation by existing cultivators who extend their cultivation, and by cultivators who take up land without grants in ignorance of the rules on the subject.

27. Agricultural advances to the amount of Rs. 4,11,558 were made in
 1891-92 against Rs. 1,45,328 in 1890-91. The
 Agricultural advances. large increase was due to the scarcity and was contributed mainly by the Eastern division. Advances were made for the most part for the purchase of cattle, but considerable sums were advanced to buy seed also, and in two districts small sums were advanced to local traders to buy grain for sale at relief works. The advances made in famine districts were, as the Financial

Commissioner remarks, of great aid to the people. Indeed, had advances not been made the people in Meiktila and Yamèthin would have been compelled to sell their cattle wholesale and would have been unable to procure seed. The recoveries made during the year were necessarily small, but unless some further calamity occurs there is no reason to doubt that all advances will be repaid in the course of the next two or three years.

28. The Mandalay district was under settlement during the year under review and the Settlement Officer who had been employed in Kyauksè since the beginning of 1890 completed his work towards the end of the year. His report is at present under consideration.

29. The office of Financial Commissioner was held during the year by Mr. D. M. Smeaton. Mr. Smeaton's report and this Resolution bear testimony to the efficient manner in which he administered the revenue affairs of the province during 1891-92. The Officiating Chief Commissioner's acknowledgments are also due to the various officers who are commended for good work in the Financial Commissioner's report, and in particular to the officers who dealt with the scarcity in Upper Burma, and who, by their energy and zeal, rendered it possible to organize and carry out an efficient system of famine relief.

By order of the Chief Commissioner,

C. G. BAYNE,
Secretary.

REPORT

ON THE

REVENUE ADMINISTRATION OF BURMA

For the year 1891-92.

IN order to expedite the early submission of the report, the Financial Commissioner dispensed with the preparation of the divisional reports and returns and directed that the district reports and statements should be forwarded with the Commissioners' remarks.

All officers have responded to this call, and the Financial Commissioner has been able to submit this report with greater punctuality than has been done in previous years. With the exception of a few closing chapters of the Lower Burma section, the entire text of the report was passed by Mr. Smeaton before his departure on leave. As compared with the preceding year there have been fewer changes in the *personnel* of the Commissioners. Major Parrott and Colonel Strover held charge of the Arakan and Pegu divisions respectively throughout the year. Towards the close of the year there were a few changes of officers in charge of the Irrawaddy and Tenasserim divisions. Mr. Norton held charge of the Irrawaddy division for 283 days and was relieved by Mr. Buckle. Colonel Cooke was transferred to Mandalay and he was succeeded by Colonel Spearman. During the *interregnum* Mr. Buckle officiated as Commissioner of the Tenasserim division. In Upper Burma, the Central, Southern, and Eastern divisions had the same Commissioners throughout the year.

The Commissioner, Northern Division, Mr. G. D. Burgess, C.S.I., was appointed Judicial Commissioner, Upper Burma, and was relieved by Colonel Cooke at the close of the year. Amongst the Deputy Commissioners in Lower Burma the following officers held charge of their respective districts throughout the year: Mr. Houghton, Sandoway; Lieutenant Maxwell, Tharrawaddy; Colonel Butler, Henzada; Captain Johnson, Amherst; Colonel Jenkins, Tavoy; Mr. Batten, Mergui; Mr. Carter, Toungoo; and Mr. Wilson, Shwegyin.

In Upper Burma, Mandalay, Bhamo, Shwebo, Ye-u, Sagaing, Lower Chindwin, Upper Chindwin, Myingyan, and Meiktila had one Deputy Commissioner throughout the year. In five districts two and in the remaining three districts three Deputy Commissioners held charge at different times during the year.

2. The demand under each head of revenue in Lower Burma during the past two years is shown in the subjoined table.

Item of revenue.	1890-91.			1891-92.			Increase or decrease in net demand.
	Demand.	Remissions.	Net demand.	Demand.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land revenue	86,76,012	60,624	86,15,388	92,69,657	43,114	92,26,543	+ 6,11,155
2. Customs	86,52,534	...	86,52,534	81,04,087	...	81,04,087	- 5,48,447
3. Capitation-tax	35,90,472	11,310	35,79,162	37,28,373	13,469	37,14,903	+ 1,35,741
4. Excise	36,29,412	...	36,29,412	38,37,760	...	38,37,760	+ 2,08,348
5. Forests	26,77,671	...	26,77,671	28,58,114	...	28,58,114	+ 1,80,443
6. Stamps	18,22,346	...	18,22,346	19,19,496	...	19,19,496	+ 97,150
7. Fisheries	16,36,877*	1,293	16,38,170	16,22,501	375	16,22,126	- 13,638*
8. Miscellaneous	3,49,613	...	3,49,613	3,92,827	...	3,92,827	+ 43,214
9. Marine	2,82,733	...	2,82,733	2,80,233	...	2,80,233	- 2,500
10. Land-rate in lieu of capitation-tax	70,302	230	70,072	70,848	360	70,488	+ 416
11. Salt excise	1,89,933	...	1,89,933	1,66,114	...	1,66,114	- 23,819
Total	3,15,77,905	73,456	3,15,04,449	3,22,50,009	57,118	3,21,92,891	+ 8,88,442

* Revised figures.

The total net demand from all sources was Rs. 3,21,92,691 in 1891-92 against Rs. 3,15,04,449 in the previous year, or an increase of Rs. 6,88,242 or 2.18 per cent. The customs revenue, which is a fluctuating item of receipt, fell off by Rs. 5,48,447, followed by salt excise with a falling off of Rs. 23,819, and Rs. 13,458 under fisheries. "Marine" also showed a deficit of Rs. 2,500. The bulk of the increase is under Land Revenue and is due to what may be termed natural development combined with improved administration. The excise revenue, which is steadily improving, contributed Rs. 2,08,348 of the increase. Forests brought in Rs. 1,80,443, stamps Rs. 97,150, and capitation-tax Rs. 1,35,741; miscellaneous and land-rate in lease of capitation-tax also contributed Rs. 43,214 and Rs. 415 respectively towards the general quota of increase.

3. The demand under each head of revenue in Upper Burma for the years 1890-91 and 1891-92 is shown in the following table :—

Item of revenue.	1890-91.			1891-92.			Increase or decrease on net demand.
	Demands.	Remissions.	Net demand.	Demands.	Remissions.	Net demand.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Thathameda	46,20,041*	65,675*	45,54,366	44,70,145	1,60,483	43,09,662	- 2,44,704
State land	7,63,382*	1,763	7,61,614	9,99,001	7,124	9,91,877	+ 2,30,263
Excise	4,20,459*	...	4,20,459	4,69,269	...	4,69,269	+ 48,810
Forests	16,44,297	...	16,44,297	13,27,300	...	13,27,300	- 3,16,997
Stamps	2,31,109	...	2,31,109	2,46,729	...	2,46,729	+ 15,620
Miscellaneous	11,25,817*	4,697*	11,21,120	11,49,192	10,982	11,38,310	+ 17,190
Salt	14,569*	2,360	12,309	14,930	...	14,930	+ 2,621
Marine	16,779†	...	16,779	39,365	...	39,365	+ 22,586
Total	88,36,553*	74,500*	87,62,053	87,15,931	1,78,489	85,37,442	- 2,24,611

* Revised figures.

† Not shown before.

Except Thathameda, reductions in which were rendered necessary by the distress following the scarcity in certain districts in Upper Burma, and Forests there has been a general increase under all heads, notably revenue from State land.

4. The following table shows the total actual receipts of the public treasuries during each of the last twelve years :—

Lower Burma.

Year.	Imperial and Provincial.	Local Funds.	Municipal Funds.	Total.
	Rs.	Rs.	Rs.	Rs.
1881-82 ...	2,54,88,803	25,15,910	19,64,378	2,99,69,091
1882-83 ...	2,59,91,542	30,59,166	17,54,976	3,08,05,684
1883-84 ...	2,61,14,686	26,57,729	24,99,503	3,12,71,918
1884-85 ...	2,42,78,984	24,63,539	17,93,228	2,85,35,751
1885-86 ...	2,49,98,191	22,31,213	19,44,001	2,91,73,405
1886-87 ...	2,89,15,325	27,66,951	23,12,056	3,39,94,332
1887-88 ...	2,89,38,275	28,28,501	20,81,570	3,38,48,346
1888-89 ...	2,79,25,558	26,54,352	22,63,122	3,28,43,032
1889-90 ...	3,44,20,436	28,16,256	22,13,292	3,94,49,984
1890-91 ...	3,73,46,777	29,72,064	22,62,335	4,25,81,176
1891-92 ...	3,80,81,009	31,45,041	23,03,920	4,35,29,970

5. The aggregate incidence in 1891-92 for the cultivated area in Lower Burma of—

- (a) land revenue ;
- (b) 10 per cent. cess on land revenue demand ;

- (c) capitation-tax paid by the cultivating population ;
 (d) export duty on rice ;

was Rs. 3.29, of which land revenue contributed Rs. 1.69, cess Rs. 0.17, capitation-tax Rs. 0.34, and export duty on rice 1.09. The figures relating to capitation-tax are approximate, and are calculated on the proportion of agriculturists to the total number of persons assessed to the tax.

According to the census of 1891 the total population of Lower Burma was 4,658,627, of which 523,048 represents the population of Municipal towns. Applying these figures to the total receipts the incidence of revenue per head is as follows :—

	Rs.
(i) Imperial and Provincial revenue	8.17
(ii) Municipal and Local Funds	1.17

The incidence of Municipal taxation per head of Municipal population is Rs. 4.40.

6. The following table shows the total actual receipts of the public treasuries of Upper Burma for the past five years :—

Upper Burma.

Year.	Imperial.	Local funds.	Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.
1887-88	50,22,776	...	3,05,241	53,28,017
1888-89	75,25,126	2,21,480	5,21,660	82,68,266
1889-90	1,03,45,083	2,52,376	6,06,453	1,12,03,912
1890-91	1,12,86,965	2,76,488	5,55,855	1,21,19,308
1891-92	1,11,44,400	3,49,977	5,55,279	1,20,49,662

The population of Upper Burma according to the census of 1891 is 3,063,426 including 322,831 persons within Municipal areas. The incidence of revenue paid into the public treasuries in Upper Burma is therefore Rs. 3.94, of which Imperial revenue contributed Rs. 3.64 and Local Funds and Municipalities Rs. 0.30. The incidence of purely Municipal taxation per head of Municipal population is Rs. 1.72.

PART I.

SECTION I.—AGRICULTURAL.

7. The rainfall in Lower Burma, though abundant, was as a rule not so well distributed as in the previous year, with the result that the outturn of the rice crop estimated in annas was, in the case of most districts, less than that of the previous year. The following table shows the final estimate of the crop for each of the 10 chief rice-producing districts for this and the preceding year :—

	1890-91.	1891-92.
	As.	As.
Akyab	17	18
Hanthawaddy	17	15
Pegu	16	15
Tnarrawaddy	16	15
Prome	15	13
Thongwa	18	16
Bassein	17	16
Herzada	18	12
Amnerst	16	16
Shwegyin	17	16

In Akyab the rainfall was abundant and a bumper crop was expected, but heavy showers in October and November caused a diminution of outturn which still was fairly good. In Kyaukpyu and Sandoway the rainfall was both abundant and well distributed.

The rainfall in Bassein, though sufficient, ceased early in October, and but little fell from that date till the end of November, when there was a heavy fall ; conse-

Statement showing the number of Cattle that died during the year 1891-92.

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REPORT ON THE REVENUE ADMINISTRATION OF BURMA FOR 1891-92.

District.	Number of buffaloes in the district.	Number of oxen in the district.	NUMBER OF CATTLE WHICH DIED DURING THE YEAR 1891-92.						CAUSES OF DEATH, i.e., NUMBER OF CATTLE WHICH DIED OF							
			Buffaloes of any age.		Oxen of any age.		Total.		Rinderpest.	Anthrax.	Foot-and-mouth disease.	Debility.	Snake-bite.	Accident.	Other causes.	Total value of the cattle which died in the year.
			Male.	Female.	Bulls and bullocks.	Cows.										
Akyab ...	137,583	190,177	2,381	1,878	2,666	2,236	9,161	286	2,204	1,512	3,224	254	1,681	...	Rs. 1,70,172	A. 8 P. 0
Kyaukpyu ...	30,137	73,234	132	254	450	541	1,377	262	242	152	361	102	258	...	15,526	2 0
Sandoway ...	26,123	14,297	417	752	171	280	1,620	760	62	9	241	176	372	...	38,407	0 0
Hanthawaddy ...	33,516	39,099	1,016	547	577	117	2,257	287	336	101	1,174	185	174	...	1,08,688	0 0
Pegu ...	64,770	58,546	2,649	1,249	2,090	137	6,125	1,970	871	141	2,552	320	271	...	3,11,786	0 0
Tharrawaddy ...	28,820	81,346	1,165	1,200	1,752	735	4,852	2,612	688	66	355	118	140	873	2,06,814	0 0
Prome ...	25,365	113,786	239	318	991	443	1,991	806	338	108	290	98	351	...	74,178	0 0
Thongwa ...	52,776	37,821	1,105	908	364	168	2,545	1,201	924	62	243	64	51	...	1,38,315	0 0
Bassein ...	50,480	46,336	2,210	2,122	521	252	5,105	3,738	685	275	236	45	126	...	2,66,956	8 0
Henzada ...	40,934	122,262	946	1,173	2,917	1,259	6,295	3,298	689	427	1,103	181	597	...	2,21,578	0 0
Thayetmyo ...	15,666	84,234	253	364	831	621	2,069	669	251	47	267	112	723	...	52,377	8 0
Amherst ...	47,153	102,499	1,518	1,455	581	374	3,928	1,180	1,538	889	194	58	69	...	1,19,508	0 0
Tavoy ...	26,835	10,321	161	121	44	35	361	4	62	67	104	66	58	...	4,650	12 0
Mergui ...	35,308	766	280	300	2	1	583	13	174	13	227	33	123	...	5,434	0 0
Toungoo ...	22,514	11,094	170	237	60	25	492	104	94	62	181	21	30	...	19,320	0 0
Shwegyin ...	31,850	27,766	495	427	480	107	1,509	266	264	155	495	101	228	...	61,712	8 0
Total ...	669,830	1,013,584	15,137	13,305	14,497	7,331	50,270	17,456	9,422	4,086	11,247	1,934	5,252	873	18,15,423	14 0

The figures given above show that Lower Burma as a whole was much more free from disease of a serious type than in the previous year when, however, it suffered to an abnormal extent. The figures for this year, however, are sufficiently serious to emphasize the necessity for the adoption of measures for legalizing the segregation of diseased cattle. During the year a Cattle Disease Bill has been drafted by the Financial Commissioner and circulated to all District Officers for opinion. Replies have now been received from all officers, and they are almost unanimous in favour of the principle of the proposed Bill and also of most of its principal provisions. It is satisfactory too to be able to report that most of the Burmans who have been consulted are in favour of the Bill and consider that it could be worked without much difficulty. The staff of Veterinary Assistants remained the same as last year. With one or two exceptions all are reported to have worked well. The staff, as noted in last year's report, is quite inadequate for the needs of Lower Burma, while owing to there being no assistants stationed in Upper Burma, it was necessary to depute men from Lower Burma on six occasions. The Veterinary school in Rangoon has been opened during the year and the results of an examination which has been lately held show that a very satisfactory season's work has been done. The number of students on the rolls is 50.

Special points of interest in the reports of Deputy Commissioners and Commissioners are noted below.

16. *Akyab*.—The Veterinary Assistant treated 655 cases during the year and was very successful.

Arakan division.

The number of deaths from disease shows a slight increase over the figures of the previous year, but the Commissioner remarks :

"There has been a considerable improvement as regards the testing of cattle-death registers during the past year, and this has no doubt had something to do with the apparent increased mortality when compared with the number of deaths reported for 1890-91."

Kyaukpju.—This district enjoyed practical immunity from epidemic disease during the year. Owing to the severe cattle-disease which has prevailed in Upper Burma during recent years a demand for cattle from Kyaukpju has sprung up, and during the year under report a large number were exported *via* Taungup and the An pass. The Deputy Commissioner remarks that the district is well suited for cattle-breeding, as pasturage is abundant and water generally readily procurable.

Sandoway.—There was an outbreak of cattle-disease in the district which lasted up to September 1891. The Veterinary Assistant stationed at Akyab was deputed to Sandoway during the outbreak and was successful in his treatment of cases. The Deputy Commissioner reports that herds of cattle, some of considerable size, were taken by the passes leading to Prome and Bassein for sale at these places.

17. *Thongwa*.—The number of cattle which died during the year was much less than in the previous year. In Pyapôn, however,

Irrawaddy division.

the mortality was higher than last year, and the Deputy Commissioner remarks that this is owing to the fact that more buffaloes are kept there than in other parts of the district. There is only one Veterinary Assistant in the district, and the Deputy Commissioner points out that in consequence the whole of the south of the district is left without an assistant. As stated in last year's report no more trained assistants will be available till 1894.

Bassein.—The total mortality in this district was much less than in the previous year and the greater number of deaths took place in Ngaputaw during the months of May, June, and July. There are two Veterinary Assistants in this district, but nothing is said of their work, the Deputy Commissioner merely remarking that "no complaints had been received against them."

Henzada.—The number of cattle-deaths from disease was somewhat less than in the previous year. Rinderpest was the most fatal disease and most of the deaths occurred during April, May, June, and July.

Thayetmyo too shows a great improvement over the figures of the previous year.

18. *Hanthawaddy*.—This district was comparatively free from cattle-disease during the year. The Veterinary Assistant was during the year deputed on special duty to Upper Burma and to the Amherst district.

Pegu.—The mortality in this district was in excess of that of the previous year and is ascribed to very heavy floods in the eastern part of the district, where cattle had to live in knee-deep water for several months. The Deputy Commissioner remarks :—

"Several streams as usual were bunded and tanks and wells dug for watering cattle."

Tharrawaddy.—There was comparatively little cattle-disease during the year under report compared with last year. The Deputy Commissioner remarks that last year too the registration was inaccurate and the figures shown were probably 10 per cent. below the real figures. The figures for the present year are, he believes, accurate, and he says :

"I do not think there is a village register in the district which has not been checked twice or oftener."

The cause of about 75 per cent. of the cattle-disease is said to be want of good water. There was a Veterinary Assistant in the district for six months during the year, but he was transferred as his services were urgently required elsewhere.

Prome.—The number of deaths was much less than in the previous year.

19. *Amherst*.—The cultivators of this district have again suffered severely, although the number of deaths of cattle from disease was not so large as last year. There is only one Veterinary Assistant stationed in the district and as he was quite unable to cope with the outbreak, the assistant stationed in Hanthawaddy was sent to assist him. The Deputy Commissioner remarks :—

"It is difficult to assign a cause for the outbreak. In Yelamaing township there is abundance of water and excellent natural pasturage, and nowhere are the cattle herded together in large numbers. The Veterinary Assistants have worked fairly well."

Tavoy, Mergui, Toungoo, Shwegyin.—All these four districts enjoyed comparative immunity from cattle-disease during the year.

CATTLE-MARKETS.

20. During the year the two cattle-markets in Toungoo and the Yinon market in Shwegyin were abolished because they did not pay their expenses, while to save loss to Government the Nyaunglebin market in Shwegyin was amalgamated with the bazaar. Cattle-market receipts for the year for the whole of Lower Burma show a decrease of Rs. 1,921. The only districts which show any considerable increase are Thayetmyo and Amherst.

The remarks of the Deputy Commissioners of Hanthawaddy and Tharrawaddy on the subject of these markets are interesting. The former says—

"It is questioned whether the markets afford any protection against cattle-theft. My own opinion is that they do if honestly worked, but there is reason to fear that cattle-market gaungs sometimes play into the hands of cattle-stealers by providing them with passes without the actual production of the cattle; for this reason it may happen that a fraudulently conducted market is the most popular, and shows the largest amount of fees, while those conducted on honest principles may, in consequence of being less resorted to, barely pay their expenses."

The Commissioner, Pegu, remarks :—

"Unfortunately cattle-theft goes on apace in spite of cattle-markets. These markets are doubtless a convenience to the general public."

The Deputy Commissioner, Tharrawaddy, remarks :—

"I still believe that these markets are a great resort of cattle-thieves. The Thonzè gaung was convicted for giving his brother-in-law a false and forged certificate of sale for two stolen ponies. All Magistrates and police officers check the counterfoils of certificates of sale and send for witnesses and question them as to the transaction recorded; this has done a little good."

The falling off in the receipts in Tharrawaddy is due to the very heavy mortality amongst cattle during the last few years. Cultivators are now com-

polled to resort to other districts, and the Deputy Commissioner particularly mentions Thayetmyo, where it will be observed receipts have increased considerably. The decrease in the transactions at the Prome cattle-markets is said by the Deputy Commissioner to be due to cattle from Upper Burma being taken direct by rail to Rangoon instead of by road as formerly. But another probable cause of the decrease is that owing to the heavy mortality amongst cattle in Upper Burma of late years there are much fewer animals available for sale in Upper Burma.

PRICES.

21. The price of paddy and rice was unprecedentedly high in all districts during the year. This was due to the large exports to Upper Burma and elsewhere. Cultivators, stimulated by the high prices, sold freely and in many cases did not keep a sufficient stock for their own use, and had to buy back paddy at prices higher than those at which they had sold. Below a comparison of the prices of paddy in Rangoon during the years 1890-91 and 1891-92 is given—

			1891-92.	1890-91.
			Average price.	Average price.
			Rs.	Ps.
April and July	...	...	99	90
August and September	...	...	127-139	87-76
December	...	...	100	78
January and February	...	...	100	80
March	...	...	130-135	...

The above may be taken as a fair sample of the degree to which prices during the year under report were in excess of those of the previous year. The remarks by Deputy Commissioners and Commissioners on the subject of the high prices and their cause are in many cases interesting. Extracts are given below.

The Commissioner of the Arakan Division says in dealing with prices in Arakan :

"It is believed that the Akyab cultivators generally have reaped the benefit of improved prices.

"The Kyaukpyu district cultivators appear to have enjoyed the benefit of the improved rates prevailing for paddy, and grain has even been shipped at Kyaukpyu by the British India Steam Navigation steamers for export to Rangoon."

The Deputy Commissioner, Thongwa, writes :

"The price of paddy was very high during the year. Cultivators sold freely in the early part of 1891 and too much was exported from the district and the province, and in many cases they had to buy back at a higher rate for food. This year they were warned to retain sufficient stocks for their own consumption and have acted to a large extent on the warning."

In Henzada in the middle of October 1891 the price of paddy rose to Rs. 170, an unprecedented figure.

The Deputy Commissioner, Pegu, remarks :—

"The prices realized for last year's paddy, from opening of the season to date, are unprecedented. Large stocks are still in hand, the people having fully realized the escape they had last year when they sold their stocks outright."

But the Commissioner of the Pegu Division remarks that stocks have probably been kept with a view to obtaining higher prices later on, as well as for home consumption. In Tharrawaddy cultivators over-sold the 1890-91 crop and consequently had to buy paddy for their own consumption at very high rates. This year, in December, they were warned by the District authorities to keep sufficient paddy till next reaping season and they are believed to have done so.

The Deputy Commissioner, Toungoo, writes :—

"It is feared that cultivators have not kept a reserve stock sufficient to meet the demands of the district until the next crop is in."

22. The fluctuations in the price of salt have not been great, but the average price for Lower Burma was lower than that prevailing in the previous year. The Deputy Commissioner,

Sandoway, attributes the low price of salt to the large quantity manufactured and left unsold. The Deputy Commissioner, Thongwa, says that the salt used in his district is all imported, but little being made locally, the amount so

manufactured being estimated at 1,080 maunds. The price of salt in Hantawaddy has practically remained stationary. The Deputy Commissioner remarks:

"The use of earthen pots for the manufacture of salt has ceased as the rate of composition per pot as now fixed is prohibitive, but a few iron cauldrons are still in operation, the rate of composition on which is believed to allow some margin of profit. The subject of paying revenue on the actual outturn was discussed with the salt manufacturers, but, owing to the isolated position of the factories, the protection of the Government interests cannot be attained without imposing restrictions which they will not put up with."

The price of salt has decreased in Prome and it is stated that all the salt used there is of foreign manufacture.

Fluctuations in the prices of other articles are not striking and do not call for comment.

SECTION II.

23. In accordance with paragraph 2 of letter No. 215-37, from the Secretary to the Government of India to the Chief Commissioner, dated the 1st February 1892, the subjects of land records and survey are not dealt with in this report.

24. *Land Revenue-rolls.*—The land revenue-rolls were submitted punctually in all districts, and it is satisfactory to note that the amount of checking by Township and Subdivisional Officers shows an improvement in nearly all cases. The Deputy Commissioner, Bassein, reports that all the land revenue-rolls were found to have been examined by the Township and Subdivisional Officers, and on this the Commissioner, Irrawaddy Division, notes:—

"Again I have pleasure in remarking that this is very satisfactory. Township Officers were obliged to take a personal interest and an active part in the revenue administration."

The Township and Subdivisional Officers in Amherst with one exception appear to have neglected their duty with regard to checking land revenue-rolls, and the Deputy Commissioner remarks:—

"The assessment-rolls are prepared by thugyis and are checked by the Akunwun previous to issue of tax-tickets. As they pass through the hands of Township and Subdivisional Officers, these officers should check each roll. As a matter of fact all officers with one exception have neglected this duty; the exception is Maung Po Hla, Myoök of Gyaing-Salween."

The Deputy Commissioner, Toungoo, reports that there was some difficulty in preparing the revenue-roll for Minbôn circle, the most important one in the district. This circle at the beginning of the year had been placed under the village headmen.

THUGYIS.

25. *Akyab.*—No new thugyis were appointed during the year of report. One thugyi died and one was dismissed for illegal practices, and arrangements are being made for the amalgamation of these two circles with existing circles. The thugyis on the whole worked fairly well.

Kyaukpnyu.—The system of collection of revenue by ywathugyis was introduced into two circles in this district and it is satisfactory to notice that they collected the land revenue without difficulty. The thugyis of this district are not only indifferent as a body, but inclined to be insubordinate. The Deputy Commissioner reports, however, that by constant driving an improvement in their work has been obtained.

Sandoway.—In this district out of 21 thugyis at the beginning of the year three were superannuated and four dismissed for inefficiency during the year. No new thugyis were appointed in their places, but the collection of revenue by ywathugyis was introduced in the circles vacated by them, and the results of this were satisfactory.

The Commissioner, Arakan Division, considers that Mr. Houghton deserves great credit for his administration of his district and for the pains he has taken to introduce the village system on a sound footing. The work of the thugyis on the whole is said to have been good during the year.

26. *Thongwa*.—The thugyis of this district do not appear to have rendered much assistance in the tract under supplementary survey, but in the rest of the district their work was fairly satisfactory.

Irrawaddy division.

Bassein.—The thugyis of this district do not appear to have worked well as a whole, and the Deputy Commissioner remarks that the really good men are in a minority. Both Deputy Commissioner and Commissioner agree in thinking that the uncertainty of their position in view of their proposed supersession by ywathugyis has very much unsettled their minds and made them less efficient generally.

Henzada.—The thugyis of this district are said to have worked better than those of Bassein and Thongwa.

27. *Hanthawaddy*.—The thugyis of this district are with one or two exceptions said to be as a rule good, attentive to their work, and obedient to orders.

Pegu division.

Pegu.—The thugyis collect their revenue well, but are somewhat dilatory in submitting reports. The Deputy Commissioner describes them as a useful body of men.

Tharrawaddy.—Most of the thugyis in this district have worked satisfactorily, but here too the Deputy Commissioner remarks that they are dispirited by rumours of their approaching abolition and the substitution of ywathugyis.

Prome.—The thugyis as a rule worked fairly well and got in their revenue punctually. The thugyi of Prome Southern circle was convicted of embezzling Government revenue and punished.

28. *Amherst*.—The work of thugyis has, the Deputy Commissioner reports, been much more closely controlled and supervised during the year under report by Subdivisional and Township Officers.

Tenasserim division.

During the year four thugyis were dismissed, one convicted on a criminal charge and dismissed, and several were transferred from larger to smaller circles. An endeavour is to be made to introduce the system of revenue collection through ywathugyis, but the Deputy Commissioner is not sanguine as to the feasibility or advantages of the system in Amherst.

Tavoy.—The thugyis are said to have shown some improvement this year. The collection of revenue by ywathugyis was tried; it was successful in Kadetgyi circle, but not in the Karen circles, as there the ywathugyis had to contend with scarcity and other difficulties.

Shwegyin.—Few of the thugyis in this district are qualified under the rules, but several are said to work fairly well. The Deputy Commissioner reports that the young thugyis who have qualified work badly. A scheme has been drawn up by which the revenue of the whole of the district, with the exception of one circle, is to be collected by ywathugyis.

SETTLEMENT.

29. The settlement of the Thongwa district by Mr. Mathews was completed during the year. Assessment proposals were submitted for an area of 1,454 square miles. Final orders on these proposals were passed in May 1892. The resulting increase in revenue (excluding cess) is Rs. 2,12,731 or 35·4 per cent.

The settlement of Amherst district was also taken in hand by Mr. Mathews on the completion of work in Thongwa. He has now been succeeded by Mr. Pennell. A full season's field work has been done, but proposals have not as yet been submitted.

TRANSFERS OF LAND.

30. The following table shows the area of rice-land sold and the average rates per acre paid during the present and two preceding years in the tracts under supplementary survey:—

District.	AREA OF PADDY-LAND SOLD.			AVERAGE RATE PER ACRE IN DISTRICT.			LOWEST RATE IN ANY CIRCLE.			HIGHEST RATE IN ANY CIRCLE.		
	In 1899-00.	In 1900-01.	In 1901-02.	In 1899-00.	In 1900-01.	In 1901-02.	In 1899-00.	In 1900-01.	In 1901-02.	In 1899-00.	In 1900-01.	In 1901-02.
	Acres.	Acres.	Acres.	Ra.	Rs.	Rs.	Ra.	Ra.	Ra.	Rs.	Rs.	Rs.
Pegu	62,563	82,947	99,084	12'12	14'24	16'73	2'01	2'14	3'31	22'28	26'08	28'68
Hanthawaddy	26,997	26,446	30,746	15'01	16'85	16'48	4'42	2'00	6'44	32'35	41'95	36'23
Tharrawaddy	17,941	21,917	23,198	18'34	19'24	20'73	11'45	9'44	7'00	23'52	31'68	36'51
Pyaw	4,108	4,474	6,273	28'71	31'85	29'95	7'05	6'96	6'88	130'40	125'00	190'00
Bassein	12,983	14,883	28,687	9'35	7'42	8'06	1'55	1'44	1'65	24'88	21'28	19'66
Henzada	8,836	10,269	10,169	15'66	19'09	23'51	9'89	7'54	3'77	57'37	67'39	52'40
Akyab	16,616	16,467	18,198	9'69	10'26	11'39	1'50	2'01	1'93	29'51	34'23	48'92
Thongwa ... ..	...	1,825	6,834	...	12'76	19'66	...	8'82	7'08	...	16'54	31'22

It will be seen that the area of land sold has increased in every district except Henzada, where it has practically remained constant. The figures for Thongwa cannot properly be compared, as the area under supplementary survey in the year under report was much larger than in the previous year. The average selling price too shows a general tendency to increase. The increases in the areas transferred by sale are most noticeable in the case of Pegu and Bassein.

In last year's report Pegu was specially alluded to; and the present year's figures bear out the remarks then made.

The Commissioner, Irrawaddy Division, says that he believes a considerable portion of the increase in Bassein is due to better reporting, but that some is no doubt real and due to the effects of cattle-disease.

The Deputy Commissioner, Hanthawaddy, writes:—

"Cultivators are parting with their land with increasing rapidity to persons who assume the position of landlords."

The transfers in Henzada and Akyab are said to be chiefly amongst cultivators. The figures for transfers in districts which are not under supplementary survey are not reliable. The remarks of the Deputy Commissioners, however, are in many cases interesting. The transfers in Kyaukpau are reported to be more numerous, but the Deputy Commissioner does not think that this is really the case, but that the increase is due to better reporting.

The Deputy Commissioner, Amherst, writes:—

"Cases of sales of land have been very numerous and in 90 per cent. of the cases the land is sold at the instance of the native of India and passes from the possession of the native of Burma. The statistics furnished are not reliable, but everywhere it is clear, and especially within 10 miles of the environs of Moulmein, that the process of expropriation of the cultivating population is going on and the cultivators are alienating their land to money-lenders."

The Chinese and Zerbadis in Mergui are said to exhibit a tendency to acquire culturable land from Burmese and Siamese and to become non-resident landlords on a small scale. In Tavoy sales are not extensive and are chiefly among Burmans.

TENANTS.

31. The statement given below shows the area of rice-land sublet in each of the districts under supplementary survey:—

District.	Area sublet.		NUMBER OF LAND-OWNERS SUB- LETTING LAND.				NUMBER OF CASES IN WHICH THE LAND IN QUESTION HAS BEEN SUBLET				NUMBER OF TENANTS WHO HAVE RENTED THE LAND THEY NOW OCCUPY				AVERAGE RENT PER ACRE.			
			Traders, money- lenders.		Cultivators.		For five or more years continu- ously.		For less than five years.		For five or more years continu- ously.		For less than five years.		Including revenue.		In excess of revenue.	
	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.
	Acres.	Acres.													Rs.	Rs.	Rs.	Rs.
Pegu ...	219,599	245,923	1,447	1,722	3,551	3,422	656	940	4,720	4,733	276	341	6,160	6,223	6'41	8'65	4'28	6'61
Hanthawaddy	81,194	93,792	644	785	2,261	2,621	446	581	2,459	2,825	182	231	3,413	3,974	5'61	7'63	3'17	5'01
Tharrawaddy	34,880	36,425	497	662	2,893	3,362	672	898	2,718	3,126	348	362	3,774	4,508	5'72	8'18	3'75	6'17
Prome ...	7,589	14,275	139	179	1,277	2,073	297	292	1,119	1,960	240	337	1,387	2,292	5'85	7'87	4'59	6'70
Bassein ...	51,607	68,049	586	930	2,516	3,002	575	866	2,527	3,066	348	436	3,202	4,114	4'29	5'79	2'58	3'88
Henzada ...	66,409	75,387	791	1,081	4,871	5,352	1,689	1,897	3,973	4,536	1,095	1,223	5,774	6,607	6'42	9'08	4'52	7'18
Thongwa ...	3,919	25,184	88	359	190	1,255	117	147	310	1,467	23	102	287	1,662	6'58	8'54	3'09	5'85
Akyab ...	42,918	48,049	664	1,035	2,918	3,227	597	715	2,985	3,547	246	376	3,571	4,080	5'17	6'18	3'03	3'97

It will be seen that the area held by tenants has increased in every district. As in the case of sales the figures for Thongwa for the two years cannot properly be compared, because the area under supplementary survey is much larger this year than last. Many of the other increases, however, are very large, particularly in Bassein, where the area held by tenants has increased by 32 per cent. This increase is ascribed to the influx of immigrants with cattle from Upper Burma owing to the drought and scarcity which prevailed there. The Deputy Commissioner, Hanthawaddy, in his report says that the figures for that district point to the continued growth of a landlord class and says that legislation to restrain the present facilities for transfer is required.

It is said that a considerable number of the landlords in Pegu are Rangoon money-lenders. Of the districts for which no reliable statistics are available Amherst is the only one in which the tenancy question is of much importance at present, but the state of things there shows no improvement on that referred to in last year's report. The Deputy Commissioner, Amherst, remarks:—

"Alienation of land in favour of money-lenders continued unabated during the year of report and the sales ordered from the Judge's Court, Moulmein, were as numerous as ever."

32. The increase in the rate of rent paid by tenants in all districts is noticeable, but this is due principally not to increased competition amongst cultivators for land or to the increase in the tenant class, but to the very high prices of paddy which prevailed during the year. The rents paid by tenants are almost invariably fixed and paid in paddy, being really a share of the produce, and consequently the rent rate varies directly with the price of paddy.

33. During the year the Financial Commissioner drafted a Tenancy Bill and an Agricultural Relief Bill. These were circulated for criticism to District Officers, whose replies have now been received. The report of the Deccan Commission is, however, awaited before proposals are finally formulated.

34. With reference to the concluding portion of paragraph 7 of Secretary to Government of India's No. 315-37, dated the 1st February 1892, it is necessary to remark that agricultural advances are but seldom required in Lower Burma. In a few instances advances for the purchase of cattle may be necessary after severe outbreaks of disease, but the Burman cultivator does not borrow seed, or money to buy seed, from the money-lender, as is the case in India. It may be said that the Burman gets into the hands of the native money-lender solely owing to debts contracted for luxuries and wasteful expenditure of various kinds.

GRAZING-GROUNDS.

35. The following table shows the number and area of new grazing-grounds reserved during the year in each district of Lower Burma:—

				Number of ground.	Area. Acres.
Sandoway	...	...	...	2	435
Akyab	...	...	...	55	7,848
Shwegyin	...	...	...	7	2,188
Thongwa	...	...	...	21	4,600
Pegu	...	...	...	3	140
Tharrawaddy	...	...	...	35	4,870
Bassein	...	...	...	2	Not stated.
Henzada	...	...	...	35	1,792

The grazing-grounds in Thongwa were reserved on the recommendations of the Settlement Officer.

The total area now reserved in Tharrawaddy is 42,276 acres, and the Deputy Commissioner says that no more grounds are required at present. The Deputy Commissioner, Henzada, says that almost in every part of the district lands have been set apart for the purpose of grazing cattle, and a total area of 30,843 has now been reserved and demarcated. The demarcation in this district is by means of wooden posts. It is better to demarcate grazing-grounds by means of pipes protected by earthen mounds, as has been done in Bassein and other districts. In the Pegu district, grazing-grounds in the Kamase circle, with an aggregate area of 8,791 acres, were thrown open for cultivation and all the land has been taken up.

The question of reserving grazing-grounds in the Amherst district is being deferred until the Settlement Officer at present working in the district has made

his recommendations. The Commissioner, Arakan Division, makes the following remarks in his review of the Akyab report:—

"I doubt very much the use of reserving these large grazing-grounds. I think cattle are better cared for and better cattle are reared by restricting the area of grazing-grounds to small areas near the village or by not permitting cultivators extending over a whole kwin reserving the portions along the creeks, &c., for grazing and cattle-paths."

The grazing-grounds in the Akyab district are all demarcated with posts. In all districts which have not been mentioned above grazing-grounds are reported to be sufficient in number and area.

36. On the receipt of Government of India's Resolution No. 17-105, dated the 15th July 1891, forwarded with letter No. 32-42A., dated the 2nd October 1891, from the Secretary to the Chief Commissioner to the Financial Commissioner, copies of the Resolution above referred to were forwarded to all Commissioners both in Lower and Upper Burma and they were asked to report upon the necessity of reserving further grazing-grounds and establishing fodder and fuel reserves. Replies have now been received from all districts. No officers in either Lower or Upper Burma think it necessary to establish fuel reserves beyond what already exist. The Deputy Commissioner, Hanthawaddy, suggests that an area of 100,000 acres of kōndan land might be reserved for this purpose, but does not say that it is necessary, nor does it appear to be so. No officers in Upper Burma are of opinion that the establishment of grazing-grounds or fuel reserves is a necessity at present, but several have made proposals for certain areas to be reserved in view of the possible needs of the distant future.

PART II.

SECTION III.—FISCAL.

Land Revenue.

37. The total area assessed to land revenue in 1891-92 was 5,452,883 acres as compared with 5,234,826 acres in the preceding year, being an increase of 218,057 acres, or 4.17 per cent., against a corresponding increase in 1890-91 of 187,534 acres or 3.71 per cent. All districts contributed to this increase except Henzada and Mergui; for Rangoon can hardly be reckoned in the same category as the other districts of this province. The largest increase occurred in Thōngwa, in which enormous areas of arable land are still available for cultivation. Elsewhere in the deltaic districts virgin land suitable for immediate cultivation is becoming scarce. Considerable widths of arable land exist here and there in these districts, but as they require a large expenditure of capital in protective embankments and drainage works, they have up to the present remained untilled. These works are beyond the means of the ordinary cultivator, and if production is to continue increasing as now either the Government must undertake these reclamation operations without delay or private capital must be allowed to enter the field.

The area actually cropped and on which revenue was assessed, exclusive of the lands (431,913 acres) left fallow in the ordinary course of husbandry was 5,020,970 acres. The corresponding area in 1890-91 was 4,786,438 acres. The area actually under cultivation thus increased by 234,532 acres, or 4.90 per cent., against 71,004 acres or 1.5 per cent. in 1890-91. Towards the middle of the year under report, owing to the failure of crops in Upper Burma and the general depletion of stocks, the supply of food-grains in the Pegu, Irrawaddy, and Tenasserim divisions of Lower Burma was reduced to a low ebb and had to be supplemented by importations from Bengal. As a consequence, when the season's crop was gathered, prices did not respond to the expansion of stocks and the tension continued. For the first time within memory the opening market price of paddy reached the high figure of Rs. 110 per 100 Government standard baskets. This favourable market rate and the continuance of high prices through the season facilitated the early and complete collection of the revenue: and the Financial Commissioner has much pleasure in adding that, thanks to the vigour displayed by almost all, and conspicuously by some of the Deputy Commissioners, almost the entire revenue demand of Lower Burma was realized during the year.

The gross land revenue demand (including fruit-tree tax) for 1891-92 was Rs. 92,69,657. In 1890-91 it was Rs. 86,76,012. The increase is thus Rs. 5,93,645 or 6·84 per cent. The disproportion between the percentage of increase in the total area assessed and in the revenue demand of the year is due to the much larger fallow assessment (at 2 annas per acre) in 1890-91 than in 1891-92. Remissions to the extent of Rs. 43,114 were granted, leaving a net demand of Rs. 92,26,543 for realization. The net outstandings of the previous year were Rs. 6,83,332. The total amount therefore for realization in the year of report was Rs. 99,09,875, of which (excluding excess collections) Rs. 98,97,090 were realized within the year, leaving outstanding on the 1st April 1892 a sum of only Rs. 12,785, which is, the Financial Commissioner believes, the smallest balance on record since the commencement of regular revenue administration in Burma.

The Arakan division showed a clean balance sheet. In the Pegu division the Deputy Commissioner of Pegu, Mr. Fraser, with the largest district revenue demand in the province, succeeded in realizing the whole of it by the 31st March. Mr. Smeaton, while on tour during the collection season, noticed the assiduous attention paid by this officer to his revenue duties. The other districts had small balances, the total for the whole division being only Rs. 9,434. In the Irrawaddy division there would have been a clear balance sheet but for the remissness of Mr. Bonus, Assistant Commissioner in charge of the Myedè subdivision of the Thayetmyo district. The entire outstandings of the division, due solely to the Myedè subdivision of Thayetmyo, was, however, only Rs. 518. In the Tenasserim division the two districts in which outstandings remained were Amherst and Shwegyin. The total uncollected balance of the division was only Rs. 2,833, of which only Rs. 413 stands against Shwegyin. The Deputy Commissioner, Mr. Wilson, deserves praise for the energy which he has displayed in realizing the revenue so punctually in the face of considerable difficulties caused by the partial introduction for the first time of the system of collection by village headmen. The change, however, was fully justified by the results as will be shown hereafter.

The districts in which there were outstandings on the 1st April 1892 are as follows, in the order of their respective arrears :—

							Rs.
(i)	Prome	...	...	...	...	...	6,051
(ii)	Amherst	...	...	...	...	...	2,420
(iii)	Hanthawaddy	...	...	...	...	...	2,282
(iv)	Tharrawaddy	...	...	...	...	...	1,076
(v)	Thayetmyo	...	...	...	...	...	518
(vi)	Shwegyin	...	...	...	...	...	413
(vii)	Rangoon	...	...	...	...	...	25
Total							12,785

It is satisfactory to observe that in making the collections less recourse was had to coercive measures than in 1890-91. Last year no less than 7,200 coercive processes were issued and 897 persons were actually arrested. In the year of report the corresponding figures were 4,429 processes and 789 persons. In Arakan the number of processes was just half of the number issued last year. In the Pegu division there were 226 more than in 1890-91. In the Irrawaddy division collections were delayed in the Myedè subdivision both by the Subdivisional Officer and by the thugyis, and consequently a large number of processes had to be issued. The figures for Thayetmyo are 322 coercive processes in 1891-92 against 3 in the preceding year and 17 arrests compared with 1 in 1890-91. But for this there would have been a large reduction in the number of coercive measures in the division. In the Tenasserim division the number of processes has fallen to about one-third of the number in the previous year, although the number of arrests has nearly doubled. As in 1890-91 not a single defaulter was committed to jail.

38. *Akyab district.*—The total area assessed to revenue was 591,581 acres and the total revenue demand was Rs. 19,21,984. There was an increase of 17,012 acres in area and of Rs. 35,802 in the demand. The increase both in assessed area and in the demand is largely due to the expiry of the period of exemption on lands granted revenue free

Arakan division.

for a period of years, to the more correct registration of areas outside the settled tracts, and to enhancement of rates on certain grants held under the old Waste Land Rules. The fallow area rose by 6,761 acres. Of the total area (31,677 acres) registered as fallow 10,690 acres were assessed at full rates because the land had been left uncultivated for grazing purposes and was therefore not fallow. The Commissioner is requested to enquire and report why it was necessary for cultivators to set apart these private pastures. If there is sufficient grazing area conveniently distributed throughout the district, no such necessity should have arisen. A small remission of Rs. 309 was granted. Excluding this, the net revenue demand on account of the year 1891-92 was Rs. 10,21,675. There had been a net outstanding balance at the commencement of the year of Rs. 1,52,914. The total sum for realization was thus Rs. 11,74,589, the whole of which was collected by the 31st March 1892. The Deputy Commissioner, Mr. Irwin, and also Major Grey, who preceded Mr. Irwin in charge of the district, are entitled to credit for this very satisfactory result. The revenue assessment-rolls were submitted with greater promptitude and tax-tickets were issued earlier than in previous years. The system of revenue collection by ywathugyis was introduced in three circles. In the Thimbondan circle, four ywathugyis were employed and the whole of the revenue demand of the circle was collected by the 15th March. In the previous year the taikthugyi had been unable to collect the revenue in full. In the Satyogya circle six ywathugyis took the place of the circle thugyi, and, whereas in the previous year under the taikthugyi there was an outstanding balance of Rs. 1,624, under the ywathugyis the whole of the revenue was collected and there were no outstandings at the close of the year. Similarly in the Kyawshin circle, in part of which the ywathugyi system was introduced, the land revenue was collected before the 31st March. The experiment has thus, so far, met with remarkable success. The Commissioner, Major Parrott, is in sympathy with the new system and has given it his attention.

39. *Kyaukpyu district*.—The total area assessed was 119,073 acres and the demand Rs. 1,62,758. The figures differ very little from last year, the increase being 271 acres in area and Rs. 596 in demand. There were no remissions and the whole of the net revenue, including a sum of Rs. 57,971 outstanding at the commencement of the year, was paid in by the 31st March. Punctual submission of the rolls was insisted on and the thugyis had thus more time to collect the revenue. The Deputy Commissioner (Mr. Leeds) made a tour through his district, and stirred up the Township Officers and thugyis. Mr. Leeds, the Deputy Commissioner, deserves credit for his vigour in rousing up the Kyaukpyu district, which had been in a more or less sleepy condition for years.

40. *Sandoway district*.—The total area assessed was 56,005 acres against 55,227 acres in 1890-91, and the revenue demand was Rs. 73,582 against Rs. 73,190 in 1890-91. No remissions were granted and the whole of the revenue demand, including arrears amounting to Rs. 1,167, was collected by the 31st March. The firmness of the Deputy Commissioner in insisting on the punctual payment of the revenue in the previous year has had a marked effect. Last year 212 coercive processes and 44 arrest warrants had to be resorted to. In the year of report the corresponding figures were 26 processes and a single arrest. The Deputy Commissioner, Mr. Houghton, has further done good service in giving efficient start to collections by the village headmen.

41. *Hill Tracts of Northern Arakan*.—The land revenue in this district consists of taungya collections at Rs. 2 per ya. There was a slight increase of 126 cutters. The whole of the demand, amounting to Rs. 3,735, was collected before the 31st March. The officer in charge (Mr. Greenstreet) still persists in reporting the land revenue and collections of land revenue as blank.

42. *Rangoon Town district*.—The area cultivated in this district is exceedingly small and consists chiefly of the low-lying lands which, without expensive reclamation, are unfit for building purposes. This area is being gradually taken up as lands are required for the extension of the town. The area assessed to revenue fell from 4,015 acres to 3,966 acres in 1891-92, and there was a corresponding decrease of Rs. 1,279 in the demand. The whole of the demand, with the exception of Rs. 25, was collected. The payment of revenue on vacant land

within Cantonment limits, which has been objected to by holders of these lands, formed the subject of correspondence with the Government of India. The matter is still under consideration.

43. *Hanthawaddy district.*—The area assessed to revenue increased from 508,671 acres to 528,139 acres, and the demand from Rs. 10,91,134 to Rs. 11,26,228. The Deputy Commissioner (Mr. Macrae) has not explained this increase. The area left fallow aggregated 43,402 acres against 44,252 acres in 1890-91. The Financial Commissioner agrees with the Commissioner in thinking that closer supervision is required in respect of these fallow areas. The Financial Commissioner has reason to believe that in some cases, particularly where there are absentee landlords in possession of large holdings, lands have been left fallow merely because the landholders were unable to find tenants. In these cases the Deputy Commissioner should have no hesitation in assessing the greater part of the uncultivated area at full rates. The total demand on account of the year was Rs. 11,26,228. The remissions (Rs. 10,631), though considerable, are very much below the actuals of 1890-91, and are due chiefly to damage caused by floods. The crops damaged were carefully inspected by responsible officers before recommendations for remissions were made. Including arrears of the previous year, the net land revenue demand for realization in 1891-92 was Rs. 11,50,641, of which Rs. 11,48,359 were realized, leaving a small balance of Rs. 2,282 uncollected at the close of the year. This is very creditable to the Deputy Commissioner, Mr. Macrae, who is unremitting in his attention to duty. Coercive measures were more numerous than in the preceding year. Still, considering the number (31,453) of individual revenue-payers, the proportion of defaulters (1.37 per cent.) is exceedingly small.

44. *Pegu district.*—This is the largest rice-producing district in the province. The area assessed to revenue in 1891-92 was 809,076 acres as compared with 787,077 acres in 1890-91. The fallow area was 54,574 acres, being 14,203 acres more than in the previous year. The Deputy Commissioner attributes this increase to cultivators allowing their land to rest and recover fertility, and also to the want of cattle. There were 1,541 more deaths of cattle in 1891-92 than in the previous year. The area of so-called fallow is very large, and the Financial Commissioner is unable to accept in full the Deputy Commissioner's explanation. Applications for grants of land are very numerous in this district. Absentee landlords are increasing in numbers, and from facts which have come to his notice, the Financial Commissioner believes that large holdings are growing in favour and increasing in numbers, and that the landholders are rapidly developing into landlords. There is no room for doubt that earth-hunger is very prevalent in Pegu, and that tenancy is on the increase. This a natural and hardly avoidable outcome of our present system. But there is no need to encourage it, and lands left uncultivated simply for want of tenants should be fully assessed. The amount remitted (Rs. 3,386), though much in excess of 1890-91, is certainly not large, and was due to the destruction of crops by drought and floods. At the commencement of the year there was a net outstanding of Rs. 27,273. The net current revenue demand was Rs. 14,84,794. The total amount for realization was thus Rs. 15,12,067. The whole was collected by the 31st March. Compared with the adjoining district of Hanthawaddy there was proportionately less recourse to coercive measures, notwithstanding that the average revenue payable by each taxpayer was Rs. 53 in Pegu district against Rs. 36 in Hanthawaddy. Mr. Fraser's success was greatly due to the vigilance which he exercised over the Township Officers. He compelled them to do their duty. The Financial Commissioner thanks Mr. Fraser for this good service.

45. *Tharrawaddy district.*—The area assessed to revenue in 1891-92 was 355,509 acres. In 1890-91 it was 350,816 acres. The total revenue demand was Rs. 5,84,024, against Rs. 5,66,680 in the previous year. The increase was thus 4,693 acres in area and Rs. 17,344 in demand. Owing to a good rainfall and absence of floods the area left uncultivated was reduced from 35,504 acres in 1890-91 to 28,240 acres in the year of report. In 1889-90 it had been 36,923 acres. Remissions fell from Rs. 16,401 to Rs. 9,315. Including a net uncollected balance of Rs. 6,370 from the previous year, the net demand for collection

during the current year was Rs. 5,81,079, of which Rs. 5,78,476 were collected and paid into the treasury by the 31st March, leaving a balance of Rs. 1,076.* In the northern parts of the district the crops were poor, and a large number of applications for remissions was made. Inspections by specially appointed thugyis were in some cases hurried, and a few had to be done over again. Of the 2,207 applications for remission 1,016 were rejected and remissions granted in the remainder. Collections were made with less difficulty than before. The thugyis responsible for the arrears were—

- (i) Maung Po Ta, officiating Thugyi of Saunggywet circle.
- (ii) Maung Thu Dan, Thugyi of Kubyu circle.
- (iii) Maung Tun Baw, officiating Thugyi, Tawkhmaw circle.

Maung Po Ta was removed, and the remaining two thugyis fined in the sum of Rs. 50 each. Holdings are small, and the average revenue payable by each holder does not exceed Rs. 10.

46. *Prome district.*—The area assessed to revenue increased from 314,215 acres to 317,565 acres in 1891-92, and the gross demand from Rs. 3,16,496 to Rs. 3,28,272. The season commenced with a good rainfall, but the latter rains were unequally distributed and consequently there was a shrinkage of crop. Remissions were double of those made last year, the amount sanctioned being Rs. 1,307 against Rs. 614 in 1890-91. At the commencement of the year there was an outstanding of Rs. 14,402; this was reduced by remissions made in the year of report to Rs. 11,042. The net current demand was Rs. 3,26,965. The total for collection during the year was thus Rs. 3,38,007, of which Rs. 3,31,956 were realized, leaving a balance of Rs. 6,051 uncollected on the 31st March. The officers responsible for this are—

- (i) The Subdivisional Officer (Maung Ba Tu), Prome.

The Township Officers—

- (ii) Prome (Maung Po Han),
- (iii) Shwelè (Maung Shan Byu) and
- (iv) Mahathamman (Maung Thè).

The Commissioner of Pegu is requested to obtain from these four officers explanation of the arrears for which they are responsible.

The holdings in this district are very small and the average annual revenue payable on each is Rs. 3. In 1890-91 the number of coercive processes issued was 432 and 336 arrests were made. Notwithstanding these measures the arrears in that year amounted to Rs. 14,402. During the year of report 395 coercive processes were issued and no arrests were made. It is pretty certain that if the thugyis had been kept up to their duties the outstandings, which are larger than in any other district in Lower Burma, would have been much reduced. There is one waste land grant in this district, originally measuring 625 acres 2 annas 5 pies which was sold outright in 1863 for Rs. 1,562-14-0 free from payment of revenue for ever. As a portion of the land was forfeited on account of adverse occupation by third parties, tax is now paid on the separated portion and the area held revenue-free by the grantee is now only 99 acres.

47. *Thongwa district.*—There has been a considerable impetus given to cultivation in this district. Large areas of arable land are still available and applications for grants are increasing in numbers. Speculation in land appears to be rife. The Deputy Commissioner should discriminate between applications by speculators and applications by cultivators. He should restrict the areas granted within workable limits to *bona fide* cultivators. The rules under the Land and Revenue Act lay down this obligation clearly. The total area assessed to revenue in 1890-91 was 493,086 acres. In 1891-92 it had risen to 584,311 acres, being an increase of 91,225 acres or 18.50 per cent. The gross revenue demand amounted to Rs. 12,99,692 in 1891-92 against Rs. 10,41,746 in the previous year, being an increase of Rs. 2,57,946 or nearly 25 per cent. The disproportion between the rates of increase in demand and in area is due to enhancement of rates made in the recent settlement. Of the total increase a sum of nearly Rs. 70,000 is due to a number of grants falling under assessment after expiry of the periods of

* Excluding Rs. 1,527 on account of kaing cultivation.

exemption. The average area of each holding assessed to revenue is about 11 acres with a resulting average revenue of nearly Rs. 24. A small sum of Rs. 696 was remitted. Current fallows have decreased from 32,317 acres to 26,693 acres in 1891-92. The Deputy Commissioner has not explained the reason for so large an area being left fallow. In 1889-90 the fallow area was only 8,263 acres. At the commencement of the year there were arrears of revenue amounting to Rs. 54,879. Of this sum Rs. 12,232 were remitted. The net current demand amounted to Rs. 12,98,996, so that the total amount for realization was Rs. 13,41,643. The whole of this was collected and paid into the treasury by the 31st March. The number of coercive processes taken out fell from 620 to 561, but the number of arrests increased, the figures for the two years being respectively 7 and 93. The Financial Commissioner considers that Mr. de la Courneuve, who was Deputy Commissioner during the greater part of the year, has earned the acknowledgments of the Government for his very successful record of collections.

48. *Bassein district*.—The total assessed area of this district amounted to 635,329 acres against 595,757 acres in 1890-91, and the corresponding revenue demand rose from Rs. 8,14,940 to Rs. 9,35,351. The increase in area and demand is due to extension of cultivation, expiration of exemption period of grants, and enhancement of rates in parts of the district. Owing to the occurrence of cattle-disease, cultivation was slightly retarded in certain circles of the Ngaputaw and Myaungmya townships; otherwise the increase was general. There was a net outstanding balance of Rs. 33,585 in the previous year. The demand was Rs. 9,35,351. This amount, together with the arrears of the preceding year, was collected in full by the 31st March. Fewer processes were issued, the figures for the past two years being 578 in 1890-91 and 125 in 1891-92. The number of arrests also fell from 162 to 85. This result is creditable to Captain Pritchard, who was Deputy Commissioner during the collection period.

49. *Henzada district*.—The falling off in the area assessed to revenue is due to the omission from the returns of land under kaing cultivation. Under the rules in force kaing revenue is not due till the 1st April. The figures relating to kaing revenue were therefore excluded under the orders of the Financial Commissioner from the returns relating to 1891-92. The area thus fell from 426,393 acres to 408,945 acres, but the demand, owing to an increase of area under paddy and to enhancement of rates in five circles in the Zalun township and one circle in the Lemyethna township, rose from Rs. 6,91,648 to Rs. 7,13,364. Added to this the current fallows, which in 1890-91 amounted to 21,668 acres, were reduced to 13,880 acres in the year of report.

Remissions to the extent of Rs. 2,299 were made owing to deficiency of the latter rains in the northern townships. In the previous year the remissions (Rs. 220) were small. The Deputy Commissioner reports that no difficulty was experienced in collecting the revenue. This statement is hardly consistent with the figures showing the number of revenue proceedings taken against defaulters. In 1890-91 166 processes and 40 arrests, or 206 proceedings in all, were taken. In 1891-92 the corresponding figures were 134 processes and 129 arrests or a total of 263 proceedings. The net current demand, including arrears of revenue, amounting in all to Rs. 7,16,749, was collected during the year of report. The Financial Commissioner is aware that the Deputy Commissioner, Colonel Butler, took timely steps to ensure prompt collections.

50. *Thayetmyo district*.—The figures for Thayetmyo relate to the Lower Burma portion of the district to which the Lower Burma Land and Revenue Act and Rules apply. The area under assessment increased from 117,512 acres to 122,991 acres in 1891-92, but the total gross demand increased by only Rs. 111, the figures for the two years being Rs. 1,10,400 in 1890-91 and Rs. 1,10,511 in 1891-92. The disproportion of the increase between the area and the demand is due to a larger area (18,625 acres) being left fallow than in the previous year, when it was 13,155 acres. The rainfall was untimely, and remissions to the extent of Rs. 7,580 had to be granted. In 1890-91 there had been no remissions. The revenue-rolls except in the Myedé subdivision were promptly submitted. Collections were delayed in that subdivision and applications for remissions were left

unattended to by the Subdivisional Officer (Mr. Bonus) until pressure was brought upon him. The Financial Commissioner regrets to have to place on record his dissatisfaction with the way in which Mr. Bonus performed his important revenue duties. He is the only one of all the higher Revenue officers in Lower Burma who failed in his duty. Extraordinary delay occurred in the submission of the remission statements for the subdivision, and Mr. Smeaton had difficulty in disposing of them before the close of the year. At the commencement of the year a sum of Rs. 20,003 remained uncollected in the district. This with a net current demand of Rs. 1,02,931 raised the amount for collection to Rs. 1,22,934. Collections were no doubt rushed, as the Financial Commissioner finds that no less than 322 coercive processes were issued besides 17 arrests, against three processes and a single arrest in 1890-91. A small balance of Rs. 518 remained uncollected.

51. *Amherst district.*—The gross area assessed to land revenue in 1891-92 was 442,487 acres, being an increase of 18,574 acres or 4·38 per cent. compared with 1890-91. The fallow area remained almost stationary. In 1890-91 it was 56,529 acres; in 1891-92 it was 56,886 acres. The holdings in this district are small, the average being reported to be 6 acres and the average revenue demand Rs. 11. Remissions increased from Rs. 624 to Rs. 5,537. The latter rains in October and November were insufficient in the Bilugyun and Zaya townships and the crops suffered. On this account remissions to the extent of Rs. 3,085 were granted; invasion by sea-water also damaged the crops in five townships and a further sum of Rs. 2,339 had to be remitted. Besides the foregoing ravages by insects in the Zaya and Thatôn townships necessitated remissions amounting to Rs. 113. At the beginning of the year there was outstanding a sum of Rs. 1,15,876. A portion of this (Rs. 431) was remitted during the year. The net current demand was Rs. 7,46,183. The total amount for collection was thus Rs. 8,61,628, of which Rs. 8,59,208 were realized, leaving a small balance of Rs. 2,420 outstanding at the close of the year. Of this amount Rs. 2,242 represent an outstanding from 1888-89 ordered to be recovered from two Myoòks who were responsible for not verifying the security bond of the thugyi of the Kyaikparan circle. This thugyi embezzled a portion of the land revenue and the amount was ordered to be recovered by monthly instalments from these two Myoòks. The balance (Rs. 178) was remitted a few days after the close of the financial year. Practically the whole of the collectable revenue was realized and paid into the treasury before the 31st March. When it is remembered that less resort than before was had to coercive measures, the success of the year's administration in this district is highly creditable to the Deputy Commissioner (Captain Johnson) who has sustained the reputation which he earned in 1890-91. Last year 1,531 processes were issued; in the year of report the number was 307.

52. *Tavoy district.*—The assessed area rose from 84,815 acres to 85,243 acres, being an increase of 428 acres or '50 per cent. The greater portion of this increase was under paddy cultivation. The demand amounted to Rs. 1,36,248 against Rs. 1,30,420, or an increase of Rs. 5,828. The disproportion between the two is due to the enhancement of the revenue rates from Rs. 1-8-0 to Rs. 2-8-0 on gardens in all the villages included in the Òktu, Pandaw, and Kadetnge circles. Remissions amounting to Rs. 513 were granted on account of floods and drought. In the previous year there had been no remissions. At the commencement of 1891-92 there were outstanding arrears of revenue amounting to Rs. 55,267, of which Rs. 4 were remitted during the year. The net current demand was Rs. 1,35,735. The total amount for collection was thus Rs. 1,90,998, the whole of which was realized by the 29th February. The assessment-rolls were punctually submitted, and within 14 days after it was due the full amount of the revenue demand was paid into the treasury. Lieutenant-Colonel Jenkins, the Deputy Commissioner, has earned the Financial Commissioner's acknowledgments by his resolute and successful efforts to bring the Tavoy district into line with the rest of the province.

53. *Mergui district.*—The area assessed to revenue fell from 60,147 acres to 59,252 acres in 1891-92; this is due to shrinkage in taungya cultivation. The

total revenue demand was Rs. 98,751 against Rs. 97,764 in 1890-91. The slight increase in revenue is due to a larger area under paddy; remissions (Rs. 297) were small. They were granted in consequence of damage to crops by floods and caterpillars. Arrears of revenue amounting to Rs. 44,677 remained uncollected at the beginning of the year. The net current demand was Rs. 98,454. The total amount for collection thus stood at Rs. 1,43,131. The preparation of the assessment-rolls was delayed, but under the pressure of the Deputy Commissioner the thugyis made up for their dilatoriness by collecting and paying into the treasury the whole of the revenue demand before the 25th March. One satisfactory feature of the year's work is that beyond a few notices (16) no resort was necessary to coercive measures for the realization of the revenue. The Deputy Commissioner, Mr. Batten, spared no pains to ensure promptitude in collections and he succeeded well.

54. *Toungoo district*.—There has been a slight increase in area and demand, which is due to grants made within periods of exemption coming under assessment. In 1890-91 the area and demand were respectively 87,211 acres and Rs. 91,920. The corresponding figures for 1891-92 are 89,002 acres and Rs. 93,793 respectively. The remissions granted (Rs. 106) were trifling. This is the third year in succession in which the whole of the revenue has been collected within the year. No coercive processes were issued. The system of collection by village headmen was introduced in the Thagaya and Minbôn circles. The experiment has proved eminently successful, and the Deputy Commissioner advocates its extension to the whole district. While on tour during the collection period Mr. Smeaton was glad to note the care and pains bestowed by Mr. Carter, the Deputy Commissioner, on the revenue administration of his district.

55. *Shwegyin district*.—The total area assessed to revenue was 219,997 acres against 209,762 acres in 1890-91, showing an improvement of 10,235 acres or 4.88 per cent., due to the spread of paddy cultivation. The area under fallow has again decreased from 5,921 acres to 5,210 acres in 1891-92. The Deputy Commissioner attributes this decrease partly to the high prices ruling for paddy and partly to the comparative immunity from cattle-disease. In 1890-91 the remission granted amounted to Rs. 5. In 1891-92, owing (a) to the invasion of sea-water along the coast in the Kyaikto subdivision, and (b) to rain-floods followed by drought towards the close of the monsoon, considerable damage was done to the crops, necessitating remission to the extent of Rs. 1,114. The outstanding balance at the commencement of the year stood at Rs. 74,279. Of this Rs. 327 were remitted during the year. The net current demand was Rs. 3,15,564. The amount for realization was thus Rs. 3,89,516, of which all but Rs. 413 were collected. An experiment was made in three circles of this district, namely, Nyaunglebin, Yehla, and Thayetthamein, in the collection of revenue by village headmen. Three taiksayès or field surveyors and a clerk were specially appointed to assist in the preparation of the revenue-rolls. One circle was assigned to each taiksayè. The jurisdiction of each village headman had been previously settled and suitable men (46 in number) appointed. Mutual security was taken from them just as is done in the case of taikthugyis. Sanction was obtained from the Comptroller to raise the balance held in the township treasure chest to Rs. 3,000. Arrangements were made for necessary escorts of Indian police for treasure remittances from the township cash chest to the district treasury. The rolls were all got ready in January, and by the beginning of February all the tax-tickets were out. The total assessment of the three circles was Rs. 75,666-8-0, being an increase of Rs. 5,246-9-0 compared with the previous year. The district surveyor checked the measurements and found the work to have been satisfactorily done. In a month's time from the 4th February (the date on which the tax-tickets were issued) Rs. 74,379-5-0 were collected, and on the 17th March the whole of the collections were completed. Commission at the rate of 4 per cent. on the sum collected was paid to the ywathugyis. The financial result of this experiment was a saving of Rs. 158-2-0 on the amount which would, under the old system, have been paid to the taikthugyis. The Deputy Commissioner, Mr. Wilson, has worked hard and with judgment in inaugurating the new régime. He has had difficulties to contend with, all of which he has overcome. The Finan-

cial Commissioner congratulates him on his punctual collection of the revenue, and particularly on his successful introduction of the village headmen system.

56. *Salween district.*—The assessed area rose from 13,620 acres in 1890-91 to 14,942 acres in the year of report. There was a small remission of Rs. 18 granted from the current year's demand against Rs. 13 from the demand for 1890-91. Including an arrear balance of Rs. 248 outstanding in the previous year, the total sum for realization was Rs. 12,985. The whole of this revenue was realized within the year.

GENERAL REMARKS ON LAND REVENUE ADMINISTRATION.

57. The Financial Commissioner has much pleasure in recording his opinion that the Deputy Commissioners of Lower Burma under the successful guidance and control of the Commissioners of divisions, have, by their energy and attention, and in particular by insisting on proper performance of their duties by Township Officers, raised the province to a worthy place among the other Indian provinces in respect of the land revenue collections. The work connected with the preparation of the revenue-rolls within the office and in the field, and with the realization of the revenue, is more detailed and troublesome than in most of the other Indian provinces and the period for collection is shorter. The results reported in the preceding paragraphs are therefore all the more gratifying.

CAPITATION-TAX AND LAND-RATE IN LIEU OF CAPITATION-TAX.

58. The total number of persons assessed to capitation-tax in 1891-92 was 913,112, of whom 704,109 or 77.11 per cent. were agriculturists. In the previous year the numbers were 878,196, of whom 655,669 or 74.66 per cent. were agriculturists. The increase in the number of persons assessed to capitation-tax is thus 3.98 per cent. The gross demand amounted to Rs. 37,28,372 against Rs. 35,90,472 in 1890-91, being an increase of Rs. 1,37,900 or 3.84 per cent. The number of persons exempted from the payment of capitation-tax fell from 103,340 to 100,143, the decrease being under "office holders," "old men," "cripples," "prisoners," and new "settlers." There was a slight increase under "religious teachers" and "pensioners." A sum of Rs. 13,469 was remitted against Rs. 11,310 in the preceding year. The net outstanding of the previous year was Rs. 4,055 and the net current demand Rs. 37,14,903. The total for realization was Rs. 37,18,958. The whole of this except Rs. 625 was collected within the year. This is very satisfactory.

There has been a decided improvement in the collections of capitation-tax. In 1889-90 there were 12 districts in which balances amounting to Rs. 26,613 remained uncollected at the close of the year. In 1890-91 the number of arrear districts was reduced to six, the aggregate outstanding balance being Rs. 5,734. In the year of report there were only two districts in which the collections had not been realized in full, namely, Sandoway with a balance of Rs. 48 and Henzada with a balance of Rs. 577. The Henzada balance was on account of the year 1890-91. The Commissioner should ascertain from the Deputy Commissioner and report how this balance was apparently lost sight of. It appears to have been persistently omitted from the monthly statement of revenue collections. Had the monthly statement been accurately prepared, the necessity for the realization of this balance would have been noticed in time. The collections were made with less resort to coercive measures than in the previous year, although the capitation-tax is more troublesome to realize than the land revenue. In 1890-91 there were 11,898 defaulters against whom notices under section 45 of the Lower Burma Land and Revenue Act had to be served. In the year of report there were only 5,826 defaulters against whom such process had to issue. The number of coercive processes fell from 8,214 to 5,702 and the number of persons actually arrested from 2,378 to 2,188.

59. *Akyab district.*—The total number of persons assessed to capitation-tax increased from 85,887 in 1890-91 to 87,515 in 1891-92, with a corresponding increase in revenue of Rs. 8,619, due partly to expiry of exemption periods granted to immigrants on their arrival and partly to growth of population. The number of exemption tickets issued to

Arakan division.

new settlers in the year of report was 344 against 312 in 1890-91. A sum of Rs. 582 was remitted against Rs. 686 in the previous year. The net demand for realization was Rs. 3,52,743 against Rs. 3,44,020. As in 1890-91 the whole of the revenue was collected within the year. The number of coercive processes issued has largely decreased, the figure for 1891-92 being 1,191 against 2,689 in 1890-91. The proportion of arrests, however, remains much the same. The defaulters appear to be chiefly Bengalis. The Deputy Commissioner should deal sharply with these men. They are quite as able to pay as their Arakanese fellow-subjects.

60. *Kyaukpadaung district*.—The remarks of the Financial Commissioner in the report on the Revenue Administration Report for 1890-91 appear to have had a good effect on the Revenue Officers of this district. The capitation-tax rolls were subjected to greater scrutiny and more vigilance was exercised by the thugyis. The result is that whereas the increase in 1890-91 was only Rs. 492, the figures in the year of report show an improvement of Rs. 3,593. The number of persons enjoying exemption fell from 7,080 to 5,058. The remissions granted in the year of report were large, the amount sanctioned being Rs. 1,281 for 1891-92 and Rs. 1,769 on account of the year 1890-91. The entire demand (including the arrears of the previous year), amounting to Rs. 1,60,624, was realized by the 31st March. The number of coercive processes issued decreased from 1,859 to 1,660, and the number of arrests from 556 to 510. The Deputy Commissioner, Mr. Leeds, has succeeded in doing what his predecessor failed to do and has lifted the district out of the mire.

61. *Sandoway district*.—There was an increase of 599 in the number of persons assessed and Rs. 2,130 in the demand. The number of persons enjoying exemption was almost stationary. Remissions were doubled. The net sum for collection in 1891-92, including arrears of the previous year, in all Rs. 60,294, was realized by the 31st March with the exception of a small balance of Rs. 48. Fewer processes were issued for the recovery of the tax and there were less arrests made than in 1890-91.

62. *Hill Tracts of Northern Arakan*.—The capitation-tax in this district takes the form of "tribute." The total amount assessed was Rs. 3,621 against Rs. 3,500 in 1890-91. The whole of the demand was realized within the year. Nine exemption tickets were issued. The total number of persons exempted from the payment of capitation-tax was 477 against 470 in the previous year. Coercive processes for the recovery of revenue are unknown in this district.

63. *Hanthawaddy district*.—The number of persons assessed to capitation-tax rose from 59,242 to 61,443 with a corresponding increase in demand of Rs. 6,969. The number of persons enjoying exemption rose from 4,705 to 5,225. Remissions increased by Rs. 173. The whole of the net demand, amounting to Rs. 2,55,515, was collected within the year. The collections judged by the number of processes issued were made without much difficulty. The rolls were carefully checked and every precaution was taken to prevent persons liable to the tax escaping assessment.

64. *Pegu district*.—The number of persons assessed in 1891-92 was 72,425. In the previous year it was 71,274. The demand showed an increase of Rs. 3,869. The remissions granted were less than in the previous year by Rs. 265. The number of persons exempted fell from 5,445 to 4,955. There were no outstanding at the close of the year. The rolls were scrutinized by Township Officers and the result of their inspection was an increase of Rs. 120 over the thugyis' demand. A few more arrests were made, but there was in other respects less recourse to coercive measures.

65. *Tharrawaddy district*.—There has been a considerable increase in the number of persons brought on the rolls, the numbers during the past two years being 66,347 in 1890-91 and 71,423 in the year of report. The demand increased by Rs. 19,551. Compared with the neighbouring two districts of Hanthawaddy and Pegu, the number of persons enjoying exemption appears excessive. The Deputy Commissioner reports that the improvement in the revenue is greatly due to more accurate preparation of the rolls. In previous years the rolls were prepared by the thugyis at their headquarter village with the aid of the headmen

summoned from the outlying villages. The rolls were made up from the lists of preceding years without apparently anything approaching to a house-to-house enquiry, with such additions and corrections as were supplied by village headmen. Persons who had escaped assessment were under the belief that payment could be evaded and held out. In 1890-91 the number of coercive processes issued was 96 and the number of persons arrested 84. In 1891-92 the number of coercive processes issued rose to 615 and the number of persons arrested to 115. The remissions aggregated Rs. 3,615 against Rs. 2,874 in 1890-91. The whole of the net demand was realized within the year. This is very satisfactory and creditable to the Deputy Commissioner, Mr. Maxwell.

66. *Prome district*.—The figures in this district are almost stationary. There was an increase of 343 persons and a corresponding increase of Rs. 997 in demand. Remissions were reduced by Rs. 380. The number of persons exempted from the tax in 1891-92, though slightly below that of the previous year, is considerably above the average in other parts of the province. The Deputy Commissioner will do well to cause a careful scrutiny of the persons holding exemption tickets in his district. With the new capitation-tax register prescribed for thugyis, there should be no difficulty in testing with accuracy the rolls of any village. There has been a marked decrease in the number of arrests made and coercive processes issued. The whole of the revenue, including arrears of the previous year, was realized by the 31st March.

67. *Thongwa district*.—Owing to a large influx of Burmans from the upper province, forced by scarcity to emigrate, the number of persons assessed rose from 92,352 to 96,835. The revenue demand showed an improvement of Rs. 19,350. There was a proportionate increase in the number of persons exempted from the tax and in the amount of remissions granted. Considering the fluctuating character of the population, it is satisfactory to find that the whole of the net demand was realized within the year with just half the trouble experienced in 1890-91. The number of coercive processes issued in the year of report was 292 against 569 in 1890-91, but a larger number of arrests had to be made.

68. *Bassein district*.—The decrease in the number of persons assessed to capitation-tax is more nominal than real, and is due to the transfer of the Lemyethna township to Henzada. Eliminating the figures for this township there is an increase in demand of Rs. 12,794. The remissions have remained almost unchanged. The number of exemption tickets issued during the year was 464 against 461 in 1890-91. The total number of persons actually exempted during the year was 8,283 against 9,230 in 1890-91. With the transfer of Lemyethna a number of persons exempted were transferred from the registers of the Bassein district; hence the apparent large decrease. The whole of the net demand was realized and there was less difficulty in collecting the tax than in the previous year.

69. *Henzada district*.—The territorial extension of this district by the addition of Lemyethna has resulted in an increase of 13,715 in the number of persons assessed and Rs. 60,989 in the demand. The remissions were unimportant. The whole of the net current demand was realized. But a balance of Rs. 577 outstanding from 1890-91 was unaccountably left out of sight altogether. The number of persons enjoying exemption increased by 316. There has been a considerable falling off in the number of coercive processes issued and arrests made.

70. *Thayetmyo district*.—The gross demand on account of capitation-tax remained almost stationary. There was a decrease of 232 assessed persons and Rs. 94 in the demand. A small sum of Rs. 80 was remitted. The net demand including arrears amounting to Rs. 1,33,679, was realized in full during the year of report. The number of persons exempted was reduced by 127. A slightly increased number of coercive processes was issued and 20 arrests had to be made.

71. *Amherst district*.—The number of persons assessed to capitation-tax in 1891-92 was 75,523 and the gross demand Rs. 3,22,116. In the previous year the corresponding figures were 72,526 persons and Rs. 3,05,231. The increase is thus 2,997 in the number of persons assessed and Rs. 16,885 in demand. The Deputy Commis-

sioner ascribes the increase partly to better supervision and partly to the movement of population from the town of Moulmein (where the tax is not in force) to the district. The rolls of 105 villages were tested by Township Officers and the result was an increase of Rs. 1,120 over the thugyis' assessment. The number of persons enjoying exemption has fluctuated very little. There was a small increase of Rs. 157 under remissions. The net current demand, together with a small outstanding balance of the previous year, was collected by the 31st March. The only difficulty experienced in the collection of this tax is with respect to persons living in or near reserved forests. The collections in previous years were made by the officers of the Forest Department. Following the practice observed in other districts where reserved forests exist, the thugyis of circles within whose tracts such areas are included have been directed to make the collections themselves instead of having them made by officers of the Forest Department.

72. *Tavoy district.*—The Deputy Commissioner reports that greater care was exercised in the preparation of the capitation-tax rolls by thugyis and that the postponement of the season for demanding the tax from taungya-cutters has facilitated collections. There was an increase of 372 in the number assessed and Rs. 1,077 in demand. Remissions were slightly reduced by Rs. 74, and there was a satisfactory falling off in the number of persons exempted. There were no outstandings at the close of the year.

73. *Mergui district.*—There has been improvement in this district. More care was bestowed in the preparation of the rolls and stricter supervision was exercised over the work of the thugyis. The result has been an increase of 1,470 persons in the number assessed and Rs. 3,361 in demand. Remissions to the extent of Rs. 240 were granted. The number of persons exempted fell from 2,651 to 2,355. There were no arrears from the previous year and the whole of the net current demand was collected by the 31st March.

The Deputy Commissioner reports that the only difficulty experienced in collecting was in respect of Siamese and Chinese; but the absence of coercive processes for the recovery of the tax shows that the Deputy Commissioner has managed to overcome the difficulty.

74. *Toungoo district.*—The Deputy Commissioner has made no attempt to explain the cause of increase in this district; 1,849 more persons were brought on the rolls and there was an increase of Rs. 5,464 in assessment. The remissions granted fell by one-half and there was a decrease of 219 in the number of persons exempted from the payment of the tax. There were no outstandings from the previous year and the whole of the net current demand was realized in full before the 31st March. Only 13 coercive processes were issued against 25 in 1890-91.

75. *Shwegyin district.*—There was an increase of 5,977 persons brought under assessment and a corresponding increase of Rs. 20,756 in demand. This increase is due partly to the growth of population and partly to a stricter supervision over the work of thugyis. The introduction of the ywathugyi system in certain circles of the district has doubtless stimulated the taikthugyis to increased vigilance. In the previous year the amount remitted was Rs. 185, and there was an outstanding balance of Rs. 783, of which Rs. 778 were remitted during the year of report. The total remissions on account of the demand for 1890-91 was thus Rs. 963 against Rs. 63 on account of the present year. The net current demand was realized in full. One hundred and sixteen arrests were made against 23 in 1890-91 and 136 coercive processes were issued as compared with 119 in the preceding year. There was an increase of 197 persons exempted from the payment of capitation-tax.

76. *Salween district.*—The improvement in this district is due to thugyis being required to visit their villages when preparing the capitation-tax rolls. To this cause is attributed the increase of Rs. 1,547 in the current demand as compared with the demand for the year 1890-91. The whole of the demand was realized by the 31st March.

77. *General remarks.*—Improvement is everywhere visible. But the Financial Commissioner is of opinion that even still a considerable number of persons habitually escape assessment. The figures given in the preceding paragraphs

give ground for this opinion. The attention of Deputy Commissioners is drawn to the necessity for unremitting vigilance in the checking of the thugyis' capitation-tax rolls. With the extension of the village headman system of collecting, the checks should be easier and more efficient. The new form of capitation-tax register prescribed for thugyis should much facilitate the work of checking.

All males between the ages of 18 and 60 should be brought on this register. The Financial Commissioner draws attention to the difference between the results of the census of 1891 and the population returns according to the capitation-rolls. The population returns, according to the census of 1891, show that there were 1,185,657 males between the ages of 20 and 60 who, unless exempted under the rules, are liable to taxation. The capitation-tax rolls show that 913,112 persons were brought under assessment and that 100,143 persons were exempted. The population actually affected was thus 1,013,255 persons. Irrespective of the number between the ages of 18 and 20 there are still therefore 172,402 persons who have not been brought to account. Special efforts are necessary to bring this number under assessment or to satisfactorily account for their omission. Until the number approaches the figures shown in the census returns, the administration of the capitation-tax can scarcely be said to be perfect.

LAND-RATE IN LIEU OF CAPITATION-TAX.

78. The number of towns in which land-rate in lieu of capitation-tax is levied remained unchanged during the year of report. The total demand amounted to Rs. 70,848 against Rs. 70,302 in 1890-91. The demand arranged in the order of importance during the past two years is given in the subjoined table.

Name of town.					DEMAND.		Increase or decrease.
					1890-91.	1891-92.	
					Rs.	Rs.	Rs.
(1)	Prome	...	...	...	19,797	18,386	- 1,411
(2)	Bassein	...	...	...	15,506	16,687	+ 1,181
(3)	Akyab	...	...	...	10,850	11,366	+ 516
(4)	Toungoo	...	...	...	10,410	10,671	+ 261
(5)	Thayetmyo	...	...	...	8,423	8,678	+ 255
(6)	Rangoon	...	...	...	3,185	3,036	- 149
(7)	Kyaukpyu	...	...	...	2,131	2,024	- 107
Total					70,302	70,848	+ 546

Remissions were granted in Bassein Rs. 10, Toungoo Rs. 12, Kyaukpyu Rs. 13, Rangoon Rs. 16, and Prome Rs. 309, being a total of Rs. 360 against Rs. 229 in the previous year. The whole of the net demand, amounting to Rs. 70,831, was realized within the year except a sum of Rs. 575 outstanding in the town of Rangoon.

79. In Akyab the increase (Rs. 516) is due to certain landholders who were assessed to income-tax in the previous year having been brought under assessment to land-rate in the year of report.

Arakan division.

In Kyaukpyu the decrease (Rs. 107) is due to the exemption of persons who in the previous year had been wrongly assessed to income-tax as well as land-rate in lieu of capitation-tax.

80. In Rangoon the decrease (Rs. 149) is due to the tax on regimental followers having been held in abeyance pending the orders of the local Government, which were not received till after the close of the year. The balance outstanding, namely, Rs. 411 on account of 1891-92, is owing to the refusal on the part of the defaulters to pay the tax on the ground that they were prevented from rebuilding or repairing their houses.

A further collection of Rs. 367 was made after the close of the year and remissions amounting to Rs. 44 were granted, as the amount could not be legally recovered because the assesseees were found to have already paid income-tax during the year. The attention of the Deputy Commissioner is called to the orders conveyed in Financial Commissioner's Circular No. 24 of 1889. If the instructions therein laid down had been followed, the assessment to land-rate of persons liable to income-tax would have been impossible. As regards the outstanding balance of Rs. 164 on account of the year 1890-91 due by regimental followers, orders were not received till after the close of the year and the adjustment of the arrears was consequently delayed. The decrease of Rs. 1,411 in Prome is due to larger numbers of persons having been assessed to income-tax.

81. The cause of the increase of Rs. 1,181 in Bassein is due to extensions of buildings in the town. The increases in Thayetmyo (Rs. 255) and Toungoo (Rs. 261) are small and do not call for explanation.

82. Two hundred and eighty-three coercive processes were found necessary for the realization of the tax against 431 in 1890-91, and 172 persons had to be arrested as compared with 284 persons arrested in 1890-91, of whom one was actually committed to jail before the tax was paid.

FISHERIES.

83. The fishery revenue demand shows a decrease of Rs. 14,376, which is due chiefly to the reduction of rents in Thongwa following a decrease in the number of leases issued. The gross demand on account of the year was Rs. 16,22,501 against Rs. 16,36,877 in 1890-91. Remissions amounting to Rs. 375, namely, Rs. 45 in Tharrawaddy, Rs. 120 in Prome, and Rs. 210 in Toungoo were granted. The whole of the demand, with the exception of Rs. 18,910 outstanding, in Shwegyin (Rs. 9,711), Hanthawaddy (Rs. 4,625), Mergui (Rs. 2,653), Thongwa (Rs. 1,370), and Tavoy (Rs. 551), was realized within the year. In 1890-91 there were 11 districts in which there were uncollected balances at the close amounting to Rs. 53,751.

The following statement shows the number of fisheries and the demand thereon during the past two years:—

				1890-91.	Demand.	1891-92.	Demand.
				No.	Rs.	No.	Rs.
(I) Licenses on nets for—							
(a) Inland fisheries ...				6,519	64,565	8,378	76,244
(b) Sea fisheries ...				4,740	72,948	8,713	1,00,737
Total ...				11,259	1,37,513	17,091	1,76,981
(II) Leases of—							
(a) Inland fisheries ...				1,509	14,59,400	1,476	14,05,914
(b) Sea-fisheries including turtle banks ...				53	39,964	54	39,606
Total ...				1,562	14,99,364	1,530	14,45,520
GRAND TOTAL ...				12,821	16,36,877	18,621	16,22,501

The figures for 1890-91 have slightly varied from those given in the Revenue Administration Report for 1890-91. This is due to the fact that in previous years demands on account of fishery revenue which were due after the close of the official year were included as demands on account of the year immediately preceding. This was a defect which the Financial Commissioner considered it necessary to remedy when the report for the year 1891-92 was under preparation by Commissioners and Deputy Commissioners.

The number of licenses for nets has increased considerably, but the average value of each implement licensed has fallen from Rs. 12 in 1890-91 to Rs. 10 in the year of report. This is due to the employment of a proportionately larger number of fishing implements of small values. Except in Tavoy and Mergui the number of leased sea fisheries and turtle banks has remained unchanged. In the number of leased inland fisheries there has been a slight decrease; the largest reduction was in Bassein, where the number fell from 154 in 1890-91 to 130 in the year under report. The average value of inland fisheries has remained almost stationary. In 1890-91 it was Rs. 960, in 1891-92 it was Rs. 945.

84. In the Arakan division there has been an increase of Rs. 2,043. The current demand, amounting to Rs. 20,555, together with an uncollected balance of Rs. 1,041 from the previous year outstanding in the Akyab and Kyaukpyu districts, was realized in full within the year. There was a slight falling off of Rs. 108 in Akyab owing to there being less competition for the right to collect *bêche de mer*. In Kyaukpyu the increase Rs. 1,430 is attributed to a large number of persons using nets, who had previously escaped assessment, being required to take out licenses. Thugyis were negligent in issuing licenses and they were deservedly punished for their neglect by the Deputy Commissioner. The improvement of Rs. 721 in Sando-way is satisfactory and is due chiefly to an increase in the number of net licenses taken out. Only one coercive process was issued and that was in Kyaukpyu. The defaulter was arrested, but paid the amount due before he was committed to jail.

85. The total increase in this division amounted to Rs. 13,201. The two deficit districts are Rangoon Town (Rs. 100) and Tharrawaddy (Rs. 158). The collections in Rangoon are unimportant. The decrease is due to a reduction in the number of licenses for nets. In Hanthawaddy there was a small increase of Rs. 945. Thugyis were more active in granting licenses for nets, and but for a decline in the value of inland fisheries, there would have been a respectable increase of over Rs. 2,000. The outstanding balance of Rs. 4,625 is due to the fact that the last instalment of rent on some of the fisheries was by the instrument of lease made payable on the 1st April. This will be remedied when the current leases expire.

In Pegu the increase (Rs. 2,520) is due chiefly to an improvement in the value of leased inland fisheries. There were no outstandings in this district in the year of report. In the previous year the uncollected balance outstanding on the 31st March was Rs. 8,098. There has been a slight decrease (Rs. 158) in the fishery revenue of the Tharrawaddy district. The number of inland fisheries remained the same as in former years, but the revenue from them has fallen by Rs. 4,023 on account of the surrender of several leases and the diminution in the value of the leases on re-sale. The past season has been a very unfavourable one for fishermen. The Irrawaddy was unusually low and was never high enough to fill many of the fisheries properly. On the other hand, there has been an unusually large increase in the amount realized from licenses on nets. Liberal rewards to villagers giving information against persons using unlicensed nets have contributed to this result. The Deputy Commissioner, Prome, has not a word to say in explanation of the large increase of Rs. 9,994 in the fishery revenue of the district, though the rise in value from Rs. 15,386 for 93 leased inland fisheries to Rs. 24,800 for 91 such fisheries is certainly worthy of notice. Except in Hanthawaddy the whole of the net current demand was realized within the year.

The Deputy Commissioner, Pegu, is the only officer who has reported that considerable difficulty was felt in realizing the fishery revenue. This does not appear from the statement (Form XXVIII) showing the number of proceedings taken against revenue defaulters in the Pegu district.

86. There has been a large falling off (Rs. 46,055) in the fishery revenue of the Irrawaddy division. The bulk of the loss occurred in Thongwa. In 1890-91 a large number of fisheries, the leases of which had fallen in, were put up to auction and sold for a term of years. Prices were unduly inflated. The purchasers found that they

were unable to work them profitably and they surrendered almost to a man. These fisheries were thereupon re-sold, resulting in a considerable loss of revenue. In Bassein there was a considerable falling off in the demand on account of leased inland fisheries, but this was more than made up by licenses on nets or boats for sea fisheries. The net result was an increase of Rs. 51 notwithstanding the loss of the Lemyethna township. The Deputy Commissioner, Henzada, attributes the falling off (Rs. 1,301) to less competition. The improvement of Rs. 1,699 in Thayetmyo is due to thugyis being placed in charge of fishery collections. As a consequence a considerable number of net licenses were issued. No remissions were granted. The whole of the current demand, together with an outstanding balance of Rs. 21,614, amounting in all to Rs. 11,71,662, was realized by the 31st March with the exception of Rs. 1,370 outstanding in Thongwa. No mention of this balance was made by the Deputy Commissioner in his monthly statement of revenue collections, and the Financial Commissioner regrets to find that the amount was not accounted for before the close of the year. The collections appear to have been made with much difficulty. Coercive processes had to be resorted to in 556 cases against 609 in 1890-91 and 178 arrests had to be made against 6 in the previous year before the demand was realized in full.

87. There was a net increase in demand of Rs. 16,435 in the Tenasserim division. The only deficit district is Tavoy with a decrease of Rs. 1,506. Inland fisheries appear to have deteriorated. In other respects there has been a satisfactory increase under all heads. In the Amherst district, owing to the vigilance of the Deputy Commissioner, Captain Johnson, there has been a considerable increase in the number of licenses on nets or boats for sea fisheries and the demand thereon which rose from Rs. 861 in 1890-91 to Rs. 12,826 in 1891-92. His efforts were ably seconded by the Township Officers of Gyaing-Salween and Wagaru. These two officers were most energetic in examining the nets, checking the licenses, and compelling persons using unlicensed nets to take out permits to fish. No remissions were necessary and the whole of the demand, together with an outstanding balance of Rs. 4,576 from the previous year, was collected by the 31st March. In Tavoy there are no inland fisheries; the revenue derived is from (i) the right to collect turtles' eggs and (ii) net licenses. The collections under both heads fell off somewhat. In consequence of losses in the previous year the revenue from "Turtle banks" fetched Rs. 410 less than in 1890-91. The lessees defaulted in respect of the last instalment and the collection of the balance, namely, Rs. 551, was consequently delayed till the first week in April. Fewer net licenses were taken out and there was consequently a reduction in receipts of Rs. 1,096. The Deputy Commissioner should insist on thugyis and Township Officers supervising this branch of revenue. In other districts considerable improvement has been made, and the Deputy Commissioner, Tavoy, should keep his eye on it.

An important item of revenue which has been added to the Mergui district is the rent of the pearl banks and the right to collect *bêche de mer*, both of which were sold for the first time and fetched Rs. 4,150 at auction. This item ought to increase largely as there is a keen competition for the monopoly. In other respects the collections were almost stationary. The current demand, with the exception of Rs. 2,653, was realized within the year. The Deputy Commissioner has given no reason for this outstanding, but it is presumed that it is the effect of a stipulation having been made in the instrument of lease fixing the 1st April as the date for the payment of the last instalment of revenue. If this is so, the defect should be remedied when the current leases expire. The increase (Rs. 750) in Toungoo is slight and is due to an increase in the number of net licenses taken out. A remission of Rs. 210 was granted to the lessee of a fishery in the Myoma township owing to an unusually high rise in the river in November which carried away his weirs. In the previous year the remission was Rs. 250. The whole of the net current demand was realized in full. The demand in Shwegyin, namely, Rs. 92,059, is the highest on record since 1882-83, when it reached Rs. 95,092. The leases re-sold in 1891-92 led on the whole to a small decrease of revenue from leased fisheries as compared with last year, but this was more than

				Rs.	Rs.
Akyab ...	...	...	...	5	<i>Nil</i>
Kyaukpyu ...	...	...	...	10	200
Sandoway ...	...	...	...	5	25
Hanthawaddy ...	...	...	...	25	100
Pegu ...	...	...	...	...	40
Thongwa ...	...	...	...	25	100
Bassein ...	...	...	...	20	<i>Nil.</i>
Amherst ...	...	...	...	{ 5	20
				{ 20	75
Shwegyin ...	...	...	...	5	20
Tavoy ...	...	...	...	5	50
Mergui ...	...	...	...	<i>Nil.</i>	50

The total demand on account of salt in 1891-92 was Rs. 1,66,114, being a decrease of Rs. 23,819 as compared with the preceding year. There were decreases in every district in the Arakan division amounting in all to Rs. 70,340 and a small decrease of Rs. 530 in Shwegyin. The districts in which there are increases are Pegu (Rs. 80), Mergui (Rs. 350), Hanthawaddy (Rs. 933), Thongwa (Rs. 1,042), Amherst (Rs. 8,525), Bassein (Rs. 15,786), and Tavoy (Rs. 20,285). In Henzada a sum of Rs. 50 was realized, being sale-proceeds of confiscated salt. At the commencement of the year there was a sum of Rs. 70,569 uncollected, of which Rs. 3,038 were remitted in 1891-92. The current demand was Rs. 1,66,114. The net demand for realization was thus Rs. 2,33,645, of which the whole, with the exception of Rs. 101 outstanding in Shwegyin, remained uncollected on the 31st March 1892. Fewer processes were issued for the recovery of the tax, but five arrests had to be made against none in 1890-91 before the demand was realized in full.

89. Owing to the prevalence of smallpox and cholera during the salt-boiling season fewer licenses were taken out and there was a reduction in the number of pots employed in the manufacture of salt in Akyab. In the previous year 484 licenses covering 695 pots were granted, the estimated outturn of salt being 6,255 maunds. In 1891-92 the number of licenses taken out was 206 and the number of pots covered by them was 349, the estimated outturn being 3,141 maunds.

90. In Kyaukpyu there was a large diminution in receipts. The total demand was Rs. 14,175 against Rs. 79,320 in 1890-91, being a decrease of Rs. 65,145. This is attributed to the serious loss which the manufacturers suffered by over-production in the preceding year. In 1890-91 the salt-boilers went recklessly to work in the belief that with the enhancement of rates of composition duty a larger profit would accrue to them. The supply was very much in excess of local requirements. The market became glutted, and when the time for the payment of Government revenue came round, they were obliged to sell their salt at utterly unremunerative prices. For this reason fewer licenses were taken out and a less number of pots employed. As a consequence the outturn diminished from 118,980 maunds to 28,965 maunds. The total exports of salt from Kyaukpyu in 1891-92 was 37,509 maunds, most of which was stock remaining unsold in 1890-91.

compensated for by increased receipts under net tax. The balance on the 31st March was Rs. 9,711 against Rs. 10,932 in 1890-91. The Deputy Commissioner should endeavour to show the same good result on fishery collections as he has done in respect of land revenue. More difficulty was experienced in the collection of fishery revenue than in the previous year. Coercive measures were resorted to in 99 cases against 72 in the previous year and 10 arrests had to be made, although there were none in 1890-91.

SALT EXCISE.

88. There has been no change in the rates of composition duty levied on salt manufactured in this province. The rates in force in those districts in which manufacture is authorized were sanctioned in Financial Commissioner's Circular No. 23 of 1890 and are as follows :—

Rate per earthen pot.	Rate per cauldron.
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91. For a similar reason the salt industry in Sandoway received a check in 1891-92, the total output being 8,694 maunds against 18,624 maunds in 1890-91. The current demand, Rs. 6,210, together with the outstanding balance of Rs. 4 from the previous year, was realized in full.

92. A larger number of cauldrons for the manufacture of salt was taken out in Hanthawaddy. There was consequently an increase of Rs. 933 in demand. The total outturn of salt was 15,224 maunds against 12,986 in 1890-91.

93. The salt revenue collections in Pegu are unimportant and do not call for special remark. Two more cauldrons were at work and there was consequently an increase of Rs. 80 in revenue and 380 maunds in outturn. The estimated yield in 1891-92 was 1,392 maunds; in 1890-91 it was 1,012 maunds.

94. The revenue in Thongwa has nearly doubled, although fewer pots were employed. In the year of report 21 cauldrons were at work under 11 licenses against 47 cauldrons under 15 licenses in 1890-91. The outturn diminished from 3,860 maunds in 1890-91 to 1,080 maunds in 1891-92.

95. The demand in Bassein for the year 1891-92 was Rs. 53,406 against Rs. 37,620 in the previous year, but the season's demand, that is, the period during which salt-boiling operations were licensed, showed a decrease of Rs. 6,460. The figures shown in Form No. XXIV and Form No. XXV are inconsistent. There is no reason why they should not be made to agree as in other districts. The Deputy Commissioner has omitted to report the estimated outturn. This should be done in future reports. The demand for the year in both statements mentioned above should represent the amount actually due and payable in the year of report.

96. The demand on account of salt in the Amherst district rose from Rs. 36,933 to Rs. 45,458, being an increase of Rs. 8,525. The current demand, together with a sum of Rs. 11,253 outstanding from the previous year, was realized in full by the 31st March. The number of cauldrons and earthen pots used in manufacturing salt during the year as compared with the preceding year was—

			1890-91. No.	1891-92. No.
Cauldrons	...	...	772	1,332
Earthen pots	...	...	82	83
		Total	854	1,415

The increase is due to the vigilance displayed by District Officers in preventing illicit manufacture. Several thugyis who connived at the contraband trade were punished, and the prosecution of persons engaged in the illicit manufacture of salt has had a wholesome effect. The total yield of salt is estimated at 54,285 maunds against 32,013 maunds in the previous year. The greater portion of the salt made in the district is brought to Moulmein, where it is either sold at once or stored for sale. The demand exceeds the supply, but the want of storage at the manufacturing centres along the seaboard considerably hampers the industry and prevents salt-boilers from making more than what they can readily export.

97. In Tavoy there has been a remarkable activity in taking out licenses for the manufacture of salt. In 1890-91 licenses were taken out for 39 cauldrons and 1,543 earthen pots. In the year of report the corresponding figures were 100 cauldrons and 4,990 earthen pots. The Deputy Commissioner reports that two merchants from the town of Tavoy tried the experiment of manufacturing salt throughout the year and found it so successful that he anticipates that several others will follow their example next year. The increase in demand amounting to Rs.

20,285 is satisfactory, and the full recovery of the revenue, including arrears of the previous year, is creditable to Major Jenkins, the Deputy Commissioner.

98. The manufacture of salt in Mergui is very limited. Seven additional licenses were granted. The total outturn of salt was 857 maunds against 257 maunds in 1890-91 and the composition demand thereon amounted to Rs. 500 and Rs. 150 respectively.

99. There has been a slight decrease of Rs. 530 in the demand on account of salt in the Shwegyin district. The estimated outturn was 3,219 maunds against 3,126 maunds in 1890-91. It is reported that salt-boilers find cauldrons more remunerative than earthen pots. This appears to be the case as licenses for a proportionately larger number of cauldrons were taken out in 1891-92 than was the case in the previous year.

100. Except in a few districts the Financial Commissioner is not satisfied that much attention is paid to this branch of revenue by District Officers. With a large seaboard it is no doubt impossible to prevent illicit manufacture, but much can be done towards checking it, if only personal interest were taken by Revenue Officers. Towards the close of the year an attempt was made to assess a maundage duty on salt manufactured in the Hanthawaddy district, but the Deputy Commissioner was unable to induce salt-boilers to come to terms. It was feared that, if the measure was forced on them, salt-boiling operations would be entirely stopped. The manufacturers were therefore allowed to pay duty as heretofore at composition rates. Negotiations were also made with an English firm at Kyaukpyu for the manufacture of salt on a large scale on the Indian system of payment of duty on outturn. The arrangement fell through as the firm was unable to carry out their scheme, and they have, for the present, been allowed to manufacture salt according to the native method at composition rates.

MINOR FOREST PRODUCE.

101. There has been a considerable falling off in collections under minor forest produce, due chiefly to the stoppage of licenses for cutch-boiling in the Thayetmyo district. The Thayetmyo cutch forests have been exhausted and must have rest to enable them to recuperate. The total amount realized during the year was Rs. 34,914 against Rs. 52,126 in 1890-91.

102. In the Arakan division there was a slight falling off of Rs. 23. The receipts in Akyab consist of fees on licenses for extracting wood-oil (kanyin), which are diminishing annually. In Kyaukpyu the collections on account of minor forest produce are confined to the Ramree township. The receipts in Sandoway fell off as fewer licenses were taken out for the right to collect minor forest produce than in the previous year.

103. A small sum of Rs. 80 was collected in Tharrawaddy for the right to collect beeswax outside forest reserves. The Deputy Commissioner recommends that the monopoly should be abolished on the ground that the bees are tortured, but it is not stated whether the withholding of the license will prevent people from collecting beeswax. Unless better reasons are forthcoming, there is no reason why this revenue, even though small, should be sacrificed. In Prome the collections are restricted to charcoal and wood-oil, licenses for boiling cutch being no longer permitted, as there are no mature trees fit for cutch-boiling.

104. In Thongwa the fees are derived from dhani and beeswax. No explanation of the increase has been given by the Deputy Commissioner, and the Commissioner is unable to supply what the Deputy Commissioner has omitted to do. The receipts in Bassein comprise fees on licenses for collecting beeswax and edible birds' nests. The Deputy Commissioner ascribes the falling off to the withdrawal of the power hitherto exercised by Township Officers in granting licenses. The collections in Thayetmyo fell off from Rs. 19,719 to Rs. 2,028. Owing to the withdrawal of cutch licenses the villagers were driven to maintain themselves by

working out bamboos and firewood. Restrictions on these latter, it is said, would have caused either wholesale migration or an outburst of crime.

105. This is the only division in which there has been an increase, a result contributed mainly by the high fees realized by the sale of the right to collect bats' guano in the Amherst district. The receipts in Tavoy are stationary. In Mergui there was a slight falling off of Rs. 159, while in Toungoo and Shwegyin there were increases of Rs. 102 and Rs. 339 respectively. A small sum of Rs. 14 was collected in Salween for working cutch. The system in force for the disposal of minor forest produce is unsatisfactory as the duties of District and Forest Officers are not clearly defined, nor is there legal provision under the Lower Burma Land and Revenue Act for the collection of revenue from bats' guano. To remedy these defects proposals have been submitted to the local Government to amend section 40 of the above mentioned Act so as to provide for a more effectual control over this source of revenue.

OTHER CLASSES OF REVENUE.

106. The revenue derived from the sale of postage and telegraph stamps and miscellaneous sources during the past two years was as follows:—

					1890-91.	1891-92.	Increase.
					Rs.	Rs.	Rs.
Postage stamps	...	...	...	...	3,09,349	3,11,916	2,567
Telegraph stamps	...	...	...	...	4,93,441	5,30,216	36,775
Miscellaneous sources	...	...	...	...	3,49,613	3,92,827	43,214
Total					11,52,403	12,34,959	82,556

Under postage stamps there has been an increase in almost every district, the largest being in Henzada, where the receipts rose from Rs. 5,034 in 1890-91 to Rs. 7,626 in the year of report. The deficit districts are Rangoon, Bassein, Thayetmyo, Amherst, Mergui, and Salween. Under telegraph stamps the only district in which there has been a decrease is Sandoway. These receipts are fluctuating items of revenue and call for no explanation.

The increase under this head is almost general, the deficit districts being Prome, Bassein, Tavoy, Toungoo, and Salween. The collections rose from Rs. 3,49,613 in 1890-91 to Rs. 3,92,827 in 1891-92.

107. In Akyab Rs. 2,598 were realized, chiefly from fines imposed and realized by ywathugyis under the Lower Burma Village Act, against Rs. 1,297 in 1890-91. Kyauk-pyu showed an increase of Rs. 5,763, the largest increase being under the head of fees in civil, criminal, and revenue processes. Rupees 1,266 were realized from prospecting licenses for petroleum. In Sandoway the sum of Rs. 330 represents fines on thugyis and other miscellaneous receipts which have not been enumerated.

108. The receipts (Rs. 12,935) shown against Rangoon represents fees on registration. The bulk of the receipts in Hanthawaddy are fees and fines credited to "Law and Justice." A sum of Rs. 175 was realized by the sale of the abridgment of the Stamp Act and Rules compiled by the Deputy Commissioner, Mr. Macrae. The Deputy Commissioner, Pegu, has not furnished the details under each head, but he reports that the sum (Rs. 13,033) entered against his district comprises fines on thugyis, rents of land in railway towns, survey fees, fines under the track law, sale of land, and fines inflicted by ywathugyis. The Deputy Commissioner is requested to report under what authority land was permitted to be sold. The Financial Commissioner specially forbade the sale, outright, of lands in towns pending the deliberations of the Town Lands Committee. Of the total sum realized in Prome

Rs. 32,668 were on account of fees and fines credited to Law and Justice. The Deputy Commissioner, Prome, has included under this head receipts from stamps amounting to Rs. 35,325 and Rs. 14,650 collections on account of income-tax, and has therefore swelled the revenue to Rs. 60,407.

109. The Deputy Commissioner, Thongwa, has not given the details of receipts under the various heads included under "Miscellaneous" revenue. The Financial Commissioner requests that in future reports this omission may be supplied. The Deputy Commissioner, Bassein, has omitted to give the amounts realized under each head, and has again wrongly included the duty on imported salt which is a Customs revenue. If the Deputy Commissioner had read the remarks in the penultimate sentence of paragraph 106 of the Revenue Administration Report for 1890-91 this error should not have been repeated. No particulars of the revenue under the head of miscellaneous receipts have been furnished by the Deputy Commissioner, Henzada. His attention is invited to the last sentence of paragraph 106 of the Report on the Revenue Administration of Burma for 1890-91. The Deputy Commissioner, Thayetmyo, should have explained the increase of Rs. 11,275, which is more than double the collections of 1890-91. The Lower Burma Village Act no doubt contributed its share to this increase, but in the absence of details, which should have been given, it is difficult to account for this sudden increase.

110. The receipts in the Amherst district amounted to Rs. 8,584, of which Rs. 5,738 were contributed by fees on registration, Rs. 1,355 fines under the Lower Burma Village Act, Rs. 855 fines on thugyis, and Rs. 483 sale-proceeds of unclaimed cattle, the balance of Rs. 153 being made up by stamp penalties and fines on clerks and other ministerial officers. The particulars of the collections in Tavoy are not given. In Mergui the collections comprise ground rent Rs. 186, royalty on tin Rs. 4,122, and fees for smelting Rs. 140. A sum of Rs. 10 is entered as fees for exploring, but it is not stated for what purpose the license was granted. It is presumed the license was to exploit for tin. The balance Rs. 246 is made up of other miscellaneous receipts of which particulars are not forthcoming. The Deputy Commissioner, Toungoo, has neither furnished the details of miscellaneous receipts nor has he written a word in explanation of the decrease. Shwegyin collected Rs. 6,509, of which Rs. 4,023 represent fines under the Lower Burma Village Act. The Deputy Commissioner, Salween, in the text of his report under "Other classes of revenue" has written "blank," by which it is presumed that he has no remarks to offer. The Deputy Commissioner might have made his meaning clearer.

111. The Financial Commissioner notices that in the majority of cases the instructions given for furnishing details of revenue under miscellaneous receipts have been entirely neglected. The Financial Commissioner requests that in the next report Deputy Commissioners will make it a point to give full details. Until this is done comparison will be impossible.

SECTION IV.—LAND AND REVENUE ACT.

112. The number of notices issued under section 45 of the Lower Burma Land and Revenue Act, 1876, has decreased considerably during the past three years as the following figures will show:—

			1889-90.	1890-91.	1891-92.
			No.	No.	No.
(I) Land Revenue	...	...	14,158	15,364	14,236
(II) Capitation-tax	...	...	16,841	11,898	5,826
(III) Land-rate	...	...	330	694	558
(IV) Fishery-tax	...	...	745	1,172	965
(V) Salt excise	...	...	24	258	48
(VI) Tax on leased lands	...	...	144	189	2
(VII) Other taxes	...	...	18	38	632
Total	...	...	32,260	29,613	22,267